323

RETURNS

OF

PARLIAMENTARY ELECTORS;

ALSO OF

TENEMENTS VALUED

UNDER THE ACT 1 & 2 VIC., CAP. 56.

FOR RELIEF OF THE POOR

IN

IRELAND.

1842—3.

Presented to both Houses of Parliament by Command of Her Majesty.

DUBLIN:
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FOR HER MAJESTY'S STATIONERY OFFICE.

1843.

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No. I.—A Statement of the Number of Parliamentary Electors on the Registers of Ireland, in January 1849, and as appearing to be entitled to Vote then, or within the Six Months then ensuing,—in each County at large,—each County of a City or Town,—and each Borough returning a Member to Parliament;—being an Abstract of Returns obtained from the several Clerks of the Peace. Also, a Statement of the Number of Tenements in Ireland, valued for Poor Rates, within the same Time;—being an Abstract of detailed Returns obtained from Clerks of Boards of Guardians, showing the Number and Value of the Tenements in each Union and each Electoral Division thereof.

PARLIAMENTARY ELECTORS

Counties at Large	£50 Freeholders	£20 Freeholders	£20 Leaseholders	£12 Freeholders	£12 Leaseholders	Freemen	Total Electors
1. Antrim	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
2. Armagh	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
3. Carlow	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
4. Cavan	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
5. Clare	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
6. Cork	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
7. Donegal	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
8. Down	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
9. Dublin	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
10. Fermanagh	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
11. Galway	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
12. Kerry	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
13. Kildare	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
14. Kilkenny	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
15. King's County	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
16. Leitrim	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
17. Limerick	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
18. Londonderry	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
19. Longford	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
20. Louth	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
21. Mayo	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
22. Meath	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
23. Monaghan	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
24. Queen's County	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
25. Roscommon	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
26. Sligo	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
27. Tipperary	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
28. Tyrone	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
29. Waterford	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
30. Westmeath	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
31. Wexford	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
32. Wicklow	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Totals	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Counties of Cities and Towns	Electors (all columns)	Total Electors
1. Carrickfergus	[illegible]	[illegible]
2. Cork	[illegible]	[illegible]
3. Drogheda	[illegible]	[illegible]
4. Dublin	[illegible]	[illegible]
5. Galway	[illegible]	[illegible]
6. Kilkenny	[illegible]	[illegible]
7. Limerick	[illegible]	[illegible]
8. Londonderry	[illegible]	[illegible]
9. Waterford	[illegible]	[illegible]
Totals	[illegible]	[illegible]

Boroughs	Electors (all columns)	Freemen, &c.	Total Electors
1. Armagh	[illegible]	Burgesses	[illegible]
2. Athlone	[illegible]		[illegible]
3. Bandon	[illegible]	Burgesses	[illegible]
4. Belfast	[illegible]		[illegible]
5. Carlow	[illegible]	Burgesses	[illegible]
6. Cashel	[illegible]		[illegible]
7. Clonmel	[illegible]		[illegible]
8. Coleraine	[illegible]	Aldermen and Burgesses	[illegible]
9. Downpatrick	[illegible]		[illegible]
10. Dundalk	[illegible]		[illegible]
11. Dungannon	[illegible]	Burgesses	[illegible]
12. Dungarvan	[illegible]		[illegible]
13. Ennis	[illegible]		[illegible]
14. Enniskillen	[illegible]	Burgesses	[illegible]
15. Kinsale	[illegible]		[illegible]
16. Lisburn	[illegible]		[illegible]
17. Mallow	[illegible]		[illegible]
18. New Ross	[illegible]		[illegible]
19. Newry	[illegible]		[illegible]
20. Portarlington	[illegible]	Freeholders	[illegible]
21. Sligo	[illegible]	Burgesses	[illegible]
22. Tralee	[illegible]	Do.	[illegible]
23. Wexford	[illegible]		[illegible]
24. Youghal	[illegible]		[illegible]
Totals	[illegible]		[illegible]
Totals—Ireland			[illegible]

RATEABLE TENEMENTS

Counties at Large	Population	Total Number of Tenements	Tenements by Value (all columns)	Counties at Large	Electoral Divisions
Antrim	[illegible]	[illegible]	[illegible]	Antrim	Electoral Divisions
Armagh	[illegible]	[illegible]	[illegible]	Armagh	[illegible]
Carlow	[illegible]	[illegible]	[illegible]	Carlow	[illegible]
Cavan	[illegible]	[illegible]	[illegible]	Cavan	[illegible]
Clare	[illegible]	[illegible]	[illegible]	Clare	[illegible]
Cork	[illegible]	[illegible]	[illegible]	Cork	[illegible]
Donegal	[illegible]	[illegible]	[illegible]	Donegal	[illegible]
Down	[illegible]	[illegible]	[illegible]	Down	[illegible]
Dublin	[illegible]	[illegible]	[illegible]	Dublin	[illegible]
Fermanagh	[illegible]	[illegible]	[illegible]	Fermanagh	[illegible]
Galway	[illegible]	[illegible]	[illegible]	Galway	[illegible]
Kerry	[illegible]	[illegible]	[illegible]	Kerry	[illegible]
Kildare	[illegible]	[illegible]	[illegible]	Kildare	[illegible]
Kilkenny	[illegible]	[illegible]	[illegible]	Kilkenny	[illegible]
King's County	[illegible]	[illegible]	[illegible]	King's County	[illegible]
Leitrim	[illegible]	[illegible]	[illegible]	Leitrim	[illegible]
Limerick	[illegible]	[illegible]	[illegible]	Limerick	[illegible]
Londonderry	[illegible]	[illegible]	[illegible]	Londonderry	[illegible]
Longford	[illegible]	[illegible]	[illegible]	Longford	[illegible]
Louth	[illegible]	[illegible]	[illegible]	Louth	[illegible]
Mayo	[illegible]	[illegible]	[illegible]	Mayo	[illegible]
Meath	[illegible]	[illegible]	[illegible]	Meath	[illegible]
Monaghan	[illegible]	[illegible]	[illegible]	Monaghan	[illegible]
Queen's County	[illegible]	[illegible]	[illegible]	Queen's County	[illegible]
Roscommon	[illegible]	[illegible]	[illegible]	Roscommon	[illegible]
Sligo	[illegible]	[illegible]	[illegible]	Sligo	[illegible]
Tipperary	[illegible]	[illegible]	[illegible]	Tipperary	[illegible]
Tyrone	[illegible]	[illegible]	[illegible]	Tyrone	[illegible]
Waterford	[illegible]	[illegible]	[illegible]	Waterford	[illegible]
Westmeath	[illegible]	[illegible]	[illegible]	Westmeath	[illegible]
Wexford	[illegible]	[illegible]	[illegible]	Wexford	[illegible]
Wicklow	[illegible]	[illegible]	[illegible]	Wicklow	[illegible]
Totals for 31 Counties	[illegible]	[illegible]	[illegible]		
Estimate for Donegal	[illegible]	[illegible]	[illegible]		
Total for the 32 Counties	[illegible]	[illegible]	[illegible]		

Counties of Cities and Towns	Population	Total Number of Tenements	Tenements by Value (all columns)	Counties of Cities and Towns	Places
Carrickfergus	[illegible]	[illegible]	[illegible]	Carrickfergus	Large
Cork	[illegible]	[illegible]	[illegible]	Cork	Cork
" Municipal Borough		[illegible]	[illegible]	" Municipal Borough	"
Drogheda	[illegible]	[illegible]	[illegible]	Drogheda	Drogheda
" Municipal Borough		[illegible]	[illegible]	" Municipal Borough	
Dublin	[illegible]	[illegible]	[illegible]	Dublin	North & South Dublin and Rathdown
" Municipal Borough		[illegible]	[illegible]	" Municipal Borough	North & South Dublin
Galway	[illegible]	[illegible]	[illegible]	Galway	Galway
Kilkenny	[illegible]	[illegible]	[illegible]	Kilkenny	Kilkenny
" Municipal Borough		[illegible]	[illegible]	" Municipal Borough	
Limerick	[illegible]	[illegible]	[illegible]	Limerick	Limerick
" Municipal Borough		[illegible]	[illegible]	" Municipal Borough	
Londonderry	[illegible]	[illegible]	[illegible]	Londonderry	Londonderry
" Municipal Borough		[illegible]	[illegible]	" Municipal Borough	
Waterford	[illegible]	[illegible]	[illegible]	Waterford	Waterford
" Municipal Borough		[illegible]	[illegible]	" Municipal Borough	"
Totals—within the Parliamentary Boundaries of Counties of Towns	[illegible]	[illegible]	[illegible]		

Boroughs	Population	Total Number of Tenements	Tenements by Value (all columns)	Boroughs	Places
Armagh	[illegible]	[illegible]	[illegible]	Armagh	Armagh
Athlone	[illegible]	[illegible]	[illegible]	Athlone	Athlone
Bandon	[illegible]	[illegible]	[illegible]	Bandon	Bandon
Belfast	[illegible]	[illegible]	[illegible]	Belfast	Belfast
" Municipal Borough		[illegible]	[illegible]	" Municipal Borough	"
Carlow	[illegible]	[illegible]	[illegible]	Carlow	Carlow
Cashel	[illegible]	[illegible]	[illegible]	Cashel	Cashel
Clonmel	[illegible]	[illegible]	[illegible]	Clonmel	Clonmel
" Municipal Borough		[illegible]	[illegible]	" Municipal Borough	
Coleraine	[illegible]	[illegible]	[illegible]	Coleraine	Coleraine
Downpatrick	[illegible]	[illegible]	[illegible]	Downpatrick	Downpatrick
Dundalk	[illegible]	[illegible]	[illegible]	Dundalk	Dundalk
Dungannon	[illegible]	[illegible]	[illegible]	Dungannon	Dungannon
Dungarvan	[illegible]	[illegible]	[illegible]	Dungarvan	Dungarvan
Ennis	[illegible]	[illegible]	[illegible]	Ennis	Ennis
Enniskillen	[illegible]	[illegible]	[illegible]	Enniskillen	Enniskillen
Kinsale	[illegible]	[illegible]	[illegible]	Kinsale	Kinsale
Lisburn	[illegible]	[illegible]	[illegible]	Lisburn	Lisburn
Mallow	[illegible]	[illegible]	[illegible]	Mallow	Mallow
New Ross	[illegible]	[illegible]	[illegible]	New Ross	New Ross
Newry	[illegible]	[illegible]	[illegible]	Newry	Newry
Portarlington	[illegible]	[illegible]	[illegible]	Portarlington	Mountmellick
Sligo	[illegible]	[illegible]	[illegible]	Sligo	Sligo
" Municipal Borough		[illegible]	[illegible]	" Municipal Borough	"
Tralee	[illegible]	[illegible]	[illegible]	Tralee	Tralee
Wexford	[illegible]	[illegible]	[illegible]	Wexford	Wexford
Youghal	[illegible]	[illegible]	[illegible]	Youghal	Youghal
Totals—within the Parliamentary Boundaries of Boroughs	[illegible]	[illegible]	[illegible]		
Totals—Ireland	[illegible]	[illegible]	[illegible]	Totals—Ireland	

* This is the Population within the old Boundary of Athlone Borough. There were in 1841, [illegible] Males, aged 21 and upwards, within the Parliamentary Boundary.

† The number of Males aged 21 and upwards is [illegible],—approximates closely to the number aged 21 and upwards in 1841, the total of the latter amounting to [illegible].

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No. II.

RETURNS of PARLIAMENTARY ELECTORS, also of TENEMENTS Valued for POOR RATES.

COUNTY OF ANTRIM.—GROSS POPULATION in 1831, (exclusive of Belfast and Lisburn Boroughs),—257,377.

A Return of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony in respect of each Qualification.

BARONIES.	£50 Free-hold.	£50 Free-hold.	£50 Lease-hold.	£50 Lease-hold.	£50 Lease-hold.	£50 Sheri. Gran.	Total	Male Population in 1831, aged 16 years or upwards.
Antrim, Lower,	23	14	–	187	14	–	238	4,950
Antrim, Upper,	43	48	2	119	48	–	240	3,734
Belfast, Lower,	20	22	6	179	31	1	259	2,251
Belfast, Upper,	64	35	10	45	12	3	209	*3,150
Carey, . .	18	13	–	56	1	3	191	3,282
Dunluce, Lower,	11	5	2	68	12	–	108	2,216
Dunluce, Upper,	92	15	–	104	12	–	150	4,621
Glenarm, Lower,	5	3	0	18	23	–	61	2,554
Glenarm, Upper	0	4	1	26	19	–	59	1,657
Kilconway,	17	9	3	33	5	1	118	3,369
Massaroue, Low	10	0	–	82	8	–	107	2,104
Massaroue, Up	41	35	–	401	–	–	471	10,678
Toome, Lower,	18	19	4	123	16	5	184	3,111
Toome, Upper,	3	3	1	139	12	–	158	3,942
Total, .	356	225	44	1386	228	12	2,430	60,022

S. DARGIN, *Clerk of the Peace* .

10th day of January, 1843.

ABSTRACT of the NUMBER of TENEMENTS Valued for POOR RATES in each BARONY.

BARONIES.	OTHERS.	Total Number of Tenements.	Under £4.	At £4 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £30 and under £40.	At £40 and upwards.	At £50 and under £60.	At £60 and upwards.	At £70 and under £80.	At £80 and upwards.	BARONIES.
Antrim, Lower,	Antrim,	5,029	2,270	1,133	2,207	351	1,384	309	522	194	525	91	320	110	238	48	128	79 Antrim, Lower
Do.	Ballymena,																	
Antrim, Upper	Antrim,	3,014	1,666	468	1,340	284	558	175	370	117	400	87	280	77	310	58	149	91 Antrim, Upper
Do.	Larne,																	
Belfast, Lower,	Antrim,	3,822	1,270	676	2,163	404	1,477	911	352	169	271	107	503	146	390	56	241	159 Belfast, Lower.
Do.	Belfast,																	
Do.	Larne,																	
Belfast, Upper,	Antrim,	4,813	2,619	369	2,203	292	1,220	190	357	160	701	81	625	135	534	87	360	279 Belfast, Upper
Do.	Belfast,																	
Do.	Larne,																	
Carey,	Ballycastle,	3,123	902	989	2,097	387	1,260	207	459	133	385	90	250	74	160	34	86	52 Carey
Do.	Coleraine,																	
Dunluce, Lower,	Ballymoney,	1,985	779	381	1,129	305	918	203	413	100	308	53	100	35	140	37	36	49 Dunluce, Lower
Do.	Coleraine,																	
Dunluce, Upper,	Ballymoney,	3,265	1,303	351	1,899	604	1,338	608	734	169	437	68	270	193	208	48	103	36 Dunluce, Upper
Do.	Coleraine,																	
Glenarm, Lower,	Ballycastle,	1,976	361	496	1,669	234	974	142	326	61	179	26	97	27	71	19	44	25 Glenarm, Lower
Do.	Larne,																	
Glenarm, Upper,	Larne,	948	309	177	878	116	409	89	266	38	227	40	178	67	123	27	80	50 Glenarm, Upper.
Kilconway,	Ballymena,	3,372	1,303	351	2,057	396	1,154	256	378	144	323	60	178	75	116	21	42	21 Kilconway
Do.	Ballymoney																	
Massaroue, Low	Antrim,	1,995	1,035	130	827	150	641	97	482	81	285	56	324	79	286	69	180	150 Massaroue, Low
Massaroue, Up	Antrim,	5,472	3,118	979	2,354	493	1,476	510	988	184	978	119	309	139	397	97	365	165 Massaroue, Up.
Do.	Lisburn,																	
Toome, Lower,	Lurgan,																	
Toome, Upper,	Ballymena,	3,017	1,918	907	1,869	672	792	189	420	83	232	47	140	68	191	16	41	25 Toome, Lower
Do.	Antrim,	4,038	2,130	874	1,803	430	1,019	330	530	114	466	79	224	91	158	31	74	48 Toome, Upper
	Ballymena,																	
Total, .		45,210	21,728	9,730	24,953	5,279	14,294	3,957	8,316	4767	5,878	963	4,121	1245	3,136	631	1,602	1,963

* Exclusive of Belfast Borough.
† " Lisburn "

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COUNTY OF ARMAGH.—Gross Population in 1831, (excepting Armagh and Newry Boroughs),—207,123

A Return of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony, in respect of each Qualification.

Baronies.	£50 Freeholders.	£50 Tenant-holders.	£50 Leaseholders.	£10 Freeholders.	£10 Tenant-holders.	£10 Leaseholders.	Rent Charge.	Totals.	Note Population in 1831, equal to voters or upwards.
Armagh, *	30	56	32	162	147	1	—	451	*7,000
Fews, Lower,	18	26	3	402		—	—	500	4,375
Fews, Upper,	32	21	1	91	26	2	—	173	5,000
O'Neilland, East	33	30	—	311	9	4	—	387	4,915
O'Neilland, West	53	42	2	501	40	4	—	648	10,461
Orior, Lower,	20	22	—	267	10	—	—	339	6,046
Orior, Upper,	69	26	—	115	—	—	3	207	†5,000
Turnway,	12	7	2	40	10	3	—	81	3,591
Total,	280	248	37	1,889	244	10	3	2,811	49,981

Leonard Dubois, Jun., *Clerk of the Peace*

30th day of January, 1842.

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total number of Tenements.	Under £5	At £5 and under £10.	At £10 and under £15.	At £15 and under £20.	At £20 and under £30.	At £30 and under £40.	At £40 and under £50.	At £50 and under £60.	At £60 and under £70.	At £70 and under £80.	At £80 and under £90.	At £90 and under £100.	At £100 and under £120.	At £120 and under £140.	At £140 and under £160.	At £160 and under £180.	At £180 and under £200.	At £200 and upwards.	Baronies.
Armagh,	Armagh,	4,032	1,083	1,412	2,056	746	1,522	908	737	148	479	108	221	54	221	43	147	69			Armagh.
Fews, Lower,	Armagh,	4,030	1,270	1 910	3,144	807	1,194	336	357	148	302	74	184	64	110	24	46	23			Fews, Lower.
	Newry,																				
Fews, Upper,	Armagh,	5,002	3,110	1,257	1,803	374	628	135	263	54	126	23	72	18	50	16	22	10			Fews, Upper.
	Castleblayney																				
	Dundalk,																				
	Newry,																				
O'Neilland, East	Armagh,	4,864	5,888	854	1,850	362	892	119	380	79	217	43	147	30	104	10	54	44			O'Neilland, East.
	Lurgan,																				
O'Neilland, West	Armagh,	9,144	5,583	1,859	3,583	827	1,728	233	604	360	366	33	357	120	262	55	142	37			O'Neilland, West.
	Banbridge,																				
Orior, Lower,	Armagh,	4,724	2,446	1 898	2,284	606	1,189	246	688	166	377	67	221	78	154	56	78	40			Orior, Lower.
	Banbridge,																				
Orior, Upper,	Newry,	4,424	2,760	1,179	1,724	208	543	90	247	60	148	24	98	20	64	10	86	22			Orior, Upper
	Castleblayney,																				
Turnway,	Newry,	2,582	1,002	692	1,660	372	736	151	206	62	183	31	154	35	93	17	50	45			Turnway
	Armagh,																				
Total,		38,822	22,088	9,874	17,726	4,106	8,163	1,625	4,058	906	2,430	456	1,954	473	1,063	202	625	372			

* Exclusive of Armagh Borough.

† Exclusive of Newry

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COUNTY OF CARLOW.—Gross Population in 1831, (exclusive of Carlow Borough),—72,874

A Return of the Total Number of Parliamentary Electors now Registered, and as far appearing to be entitled to Vote at the ensuing time or within the next six Months, distinguishing the number in each Barony in respect of each Qualification.

Baronies.	£50 Freeholders.	£20 Freeholders.	£20 Leaseholders.	£20 Freeholders.	£20 Leaseholders.	Rent Charge.	Total.	Note Population in 1831, used as polls or upwards.
Carlow,	76	59	8	161	6	17	321	*1,850
Forth,	71	20	12	162	16	20	295	2,524
Idrone East,	60	24	8	258	10	13	363	4,780
Idrone West,	16	10	9	77	117	13	239	1,014
Rathvilly,	64	63	9	344	3	28	509	4,049
St. Mullins	24	4	1	300	17	9	355	3,857
Total,	311	179	30	1,302	164	101	2,086	17,784

A. J. Humphrey, *Clerk of the Peace.*

17th day of January, 1843.

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total number of Tenements.	Under £5	At £5 and under £10.	At £10 and under £15.	At £15 and under £20.	At £20 and under £25.	At £25 and under £30.	At £30 and under £35.	At £35 and under £40.	At £40 and under £45.	At £45 and under £50.	At £50 and under £55.	At £55 and under £60.	At £60 and under £65.	At £65 and under £70.	At £70 and upwards.	Baronies.
Carlow,	Carlow	1,858	891	184	387	181	798	85	372	61	457	68	426	78	368	42	286	243	Carlow
Forth,	Do.	599	361	182	649	100	400	60	367	46	303	39	269	56	226	49	171	129	Forth.
	Enniscorthy,																		
Idrone East,	Carlow	3,335	1,969	614	1,524	375	1,010	172	736	65	568	60	467	139	405	61	379	211	Idrone East.
Idrone West,	Do.	1,058	416	209	648	110	434	108	318	59	215	45	156	26	111	26	82	56	Idrone West.
Rathvilly,	Do.	2,604	1,038	437	1,466	247	1,026	123	782	126	380	80	468	108	308	70	481	131	Rathvilly.
Do.	Baltinglass,																		
Do.	Shillelagh,																		
St. Mullins,	New Ross,	1,387	808	379	627	179	448	90	269	54	179	30	135	24	59	20	60	46	St. Mullins.
Do.	Shillelagh,																		
	Total,	10,556	4,883	1,806	5,295	1,087	4,096	636	3,073	442	2,382	324	1,906	431	1,573	201	1,160	873	

* Exclusive of Carlow Borough.

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COUNTY OF CAVAN.—Gross Population in 1831,—227,933

A Return of the Net Number of Parliamentary Electors now registered, not so far appearing to be entitled to Vote at the present Time, or within the next Six Months, distinguishing the number in each Barony, in respect of each Qualification

Baronies.	£50 Freeholders.	£20 Freeholders.	£20 Leaseholders.	£14 Freeholders.	£14 Leaseholders.	Rent-Charge.	Total.
Castlerahan,	48	33	–	301	4	4	430
Clonkee,	40	34	1	310	9	1	437
Clonmahon,	26	23	2	244	23	1	343
Loughtee, Lower	20	8	2	90	12	1	133
Loughtee, Upper	56	32	–	376	3	3	472
Tullaghagh,	24	10	–	43	2	2	81
Tullaghgarvey,	34	32	–	129	63	1	264
Tullaghonoho,	24	23	–	297	3	–	353
Total,	269	212	5	1,790	121	13	2,443

Note. Population in 1831 used as years as opposite.

Abstract of the Number of Tenements Valued for Poor Rates in each Barony

Baronies.	Towns.	Total number of Tenements.	Under 4s.	At 4s and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £30.	At £30 and upwards.	At £30 and under £40.	At £40 and upwards.	At £40 and under £50.	At £50 and upwards.	At £50 and under £60.	At £60 and upwards.	Baronies.
Castlerahan,	Kells,	8,742	5,667	3,319	1,466	3,788	689	1,323	286	630	141	384	64	253	79	189	34	110	76	Castlerahan
Clonkee,	Bailieborough,	8,875	5,318	2,409	1,623	2,807	654	1,124	236	540	118	304	67	160	54	120	20	62	39	Clonkee
Clonmahon,	Cavan,	8,230	3,366	1,110	1,184	2,250	530	1,066	207	338	118	322	65	168	66	143	26	77	62	Clonmahon.
Loughtee, Lower	Cavan,	3,113	1,895	836	543	1,000	245	726	171	377	70	206	61	136	45	84	10	40	36	Loughtee, Lower.
Loughtee, Upper	Bailieborough,	3,887	4,088	1,630	1,595	3,188	765	1,593	660	708	104	439	96	274	84	188	55	164	71	Loughtee, Upper.
Tullaghagh,	Cavan,	5,074	3,331	1,793	894	1,426	291	592	98	341	48	143	25	99	39	79	13	41	26	Tullaghagh
Tullaghgarvey,	Cavan,	3,312	4,708	1,414	1,264	3,364	810	1,430	280	530	183	340	89	262	86	148	14	74	69	Tullaghgarvey
Tullaghonoho,	Cavan,	4,447	3,541	848	807	1,600	411	296	168	385	94	232	46	126	43	96	18	64	37	Tullaghonoho.
	Total,	53,042	31,853	10,253	10,779	4,873	8,564	1,900	4,182	880	2,582	447	1,458	482	1,048	173	480	508	

Ralph Warham *Deputy Clerk of the Peace.*

20th day of January 1843.

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COUNTY OF CLARE.—[FROM PARLIAMENT OF 1841.—(excepting the 4th county of Kerry)—359,041

A Return of the Net Number of Parliamentary Electors now Registered, and as they appeared to be entitled in Year 1 the present Year, or within the next Six Sessions, distinguishing the number by each Barony, in respect of each Qualification.

Baronies.	£50 Freeholders.	£20 Freeholders.	£20 Leaseholders.	£10 Freeholders.	£10 Leaseholders.	£5 Freeholders.	Total.
Bunratty,	40	5	1	143	3	6	199
Burren,	10	3	–	110	37	4	216
Clonderlaw,	25	10	1	120	6	2	165
Corcomroe,	20	14	5	400	30	2	487
Ibrickane,	25	9	–	120	5	1	174
Inchiquin,	18	6	–	61	–	–	85
Islands,	46	20	1	20	–	4	120
Moyarta,	50	19	14	86	14	1	169
Tulla,	34	19	8	200	4	3	272
Total,	268	92	29	1,429	142	22	1,938

Abstract of the Number of Tenements Valued for Poor Rates in each Barony

Baronies.	Unions.	Total number of Tenements.	Under 8s.	At £8 and under £10	At £8 and under £15.	At £10 and under £15.	At £10 and under £20.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.	Baronies.
Bunratty, Lower,	Ennis,	1,729	703	347	1,017	166	679	171	504	61	397	52	318	31	286	31	225	174	Bunratty, Lower.
Do.	Limerick																		
Bunratty, Upper,	Ennis,	1,611	443	452	1,128	284	720	120	492	36	357	42	271	33	222	45	130	97	Bunratty, Upper.
Burren,	Ennistymon,	1,095	410	235	655	107	452	78	348	26	207	31	226	42	147	57	155	138	Burren.
Clonderlaw	Ennis,	2,754	1,210	951	1,836	273	587	100	374	71	208	24	137	22	119	23	66	60	Clonderlaw
Do.	Kilrush,																		
Corcomroe,	Ennistymon,	3,378	1,366	878.	1,407	251	561	79	250	31	264	27	183	35	126	19	91	79	Corcomroe.
Ibrickane,	Do.	2,007	1,237	501	1,300	226	459	34	235	20	140	21	80	25	52	12	34	28	Ibrickane
Do.	Kilrush,																		
Inchiquin,	Ennis,	2,260	846	619	1,462	303	799	117	488	29	306	73	230	71	208	37	137	100	Inchiquin.
Do.	Ennistymon,																		
Do.	Gort,																		
Islands,	Ennis,	2,237	903	260	1,265	234	969	119	426	101	367	26	306	46	177	41	181	26	Islands.
Moyarta,	Kilrush,	3,346	2,034	1,136	1,508	416	725	130	315	78	173	34	102	34	67	16	33	18	Moyarta
Tulla, Lower,	Ennis,	2,727	1,382	811	1,846	302	264	124	462	106	388	90	305	67	207	38	146	102	Tulla, Lower.
Do.	Limerick,																		
Do.	Scarif,																		
Tulla, Upper,	Ennis,	2,624	1,482	313	1,549	300	327	130	371	114	265	67	209	75	209	44	124	80	Tulla, Upper
Do.	Limerick,																		
Do	Scarif,																		
Total,		25,256	13,408	7,449	14,850	2,261	7,410	1,352	4,325	800	3,173	442	2,308	476	1,564	361	1,304	942	

* Exclusive of the Borough of Ennis.

WILLIAM KEAN, *Clerk of the Peace.*

22nd day of January, 1842.

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COUNTY OF CORK.—Gross Population in 1831, (exclusive of the Boroughs of Bandon, Kinsale, Mallow, and Youghal),—669,877.

A Return of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony in respect of each Qualification

Baronies.	£50 Freeholders.	£20 Freeholders.	£20 Leaseholders.	£10 Freeholders.	£10 Leaseholders.	Rent Chargers.	Total.	Male Population in 1831, aged 20 years or upwards.
Bantry	16	19	4	28	4	1	72	3,641
Barretts	54	3	5	46	24	9	143	4,348
Barrymore	170	44	7	164	70	7	462	12,792
Bere	7	12	–	11	10	2	42	3,462
Carbery, East, East Div.	80	27	5	66	66	6	164	*8,423
Carbery, West, East Div.	66	20	5	107	68	2	269	10,902
Carbery, East, West Div.	54	66	7	66	36	7	167	8,478
Carbery, West, West Div.	89	7	3	46	38	5	158	9,747
Condons & Clongibbons	51	18	16	172	93	2	363	9,703
Courceys	4	1	–	25	6	–	36	1,168
Duhallow	161	56	22	312	67	9	612	15,210
Fermoy	159	43	11	322	78	6	644	†11,786
Ibane & Barryroe	36	6	1	27	9	1	82	6,169
Imokilly	169	67	23	188	74	9	265	‡11,766
Kerrycurrihy	49	7	4	7	33	1	106	2,279
Kinalea	25	7	–	1	17	2	49	3,144
Kinalmeaky	37	17	4	26	57	–	131	*2,010
Kinnatalloon	62	28	4	82	20	5	199	2,813
Kinsale	44	16	9	26	24	1	118	§1,425
Muskerry, East	65	7	4	71	42	1	186	8,078
Do. West Riding	18	6	5	22	12	1	64	
Muskerry, West	98	26	11	66	80	7	248	10,191
Orrery & Kilmore	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	6,160
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total number of Tenements.	Under £4.	At £4 and under £10.	At £4 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.	Baronies.
Bantry	Bantry	1,078	788	310	890	201	374	128	313	59	240	97	186	88	103	24	71	47	Bantry.
Barretts	Bandon, Cork, Macroom, Mallow	2,794	1,608	997	1,186	136	880	148	694	94	544	81	463	102	661	73	278	203	Barretts.
Barrymore	Cork, Fermoy, Midleton	8,463	4,919	970	3,550	580	2,971	377	2,061	264	1,804	239	1,400	232	1,161	106	830	841	Barrymore.
Bere	Bantry	3,434	2,376	395	1,069	144	238	54	99	13	20	5	20	4	15	9	11	8	Bere.
Carbery, East, East Div.	Bandon, Dunmanway, Kinsale	3,070	960	486	2,120	436	1,634	330	1,104	224	678	178	684	196	478	140	360	130	East Carbery, E. D.
Carbery, West, East Div.	Bandon, Dunmanway, Skibbereen	3,286	1,107	267	2,117	207	1,660	687	1,289	220	930	100	710	212	530	148	380	185	East Carbery W. D.
Carbery, East, West Div.	Do.	3,748	1,299	604	2,819	605	1,558	400	983	200	875	116	380	119	661	47	161	99	West Carbery E. D.
Carbery, West, West Div.	Bantry, Skibbereen	3,655	1,046	329	2,609	410	1,174	300	799	153	496	114	643	118	330	53	114	51	West Carbery, W. D.
Condons & Clongibbons	Fermoy, Mallow	6,361	3,785	916	2,576	578	1,960	334	1,062	206	770	130	542	161	417	70	366	156	Condons & Clongibbons.
Courceys	Kinsale	408	93	69	314	58	246	66	166	40	132	14	61	34	71	12	37	26	Courceys.
Duhallow	Kanturk, Mallow	6,195	2,850	667	3,345	561	2,788	452	2,307	333	1,795	201	1,306	274	1,114	184	740	596	Duhallow.
Fermoy	Cork, Fermoy, Kilmallock, Mallow	6,957	3,541	623	3,319	467	2,852	311	1,775	241	1,465	177	1,384	601	1,047	184	798	912	Fermoy.
Ibane & Barryroe	Bandon, Dunmanway, Skibbereen	2,058	673	389	1,342	281	303	193	673	140	439	99	364	102	258	66	138	73	Ibane & Barryroe.
Imokilly	Midleton	5,844	3,206	742	2,548	487	2,306	410	1,969	307	1,550	241	1,244	280	1,068	186	730	540	Imokilly.
Kerrycurrihy	Cork, Kinsale	3,300	1,364	915	1,048	173	726	100	863	97	452	60	355	50	205	56	215	149	Kerrycurrihy.
Kinalea	Bandon, Kinsale	1,658	257	401	1,301	169	1,010	146	831	103	878	62	347	136	459	94	314	228	Kinalea.
Kinalmeaky	Bandon	1,262	400	237	909	131	708	90	374	94	478	70	284	169	314	71	208	142	Kinalmeaky.
Kinnatalloon	Fermoy, Midleton	1,394	362	206	441	63	389	66	202	20	211	37	194	62	104	31	116	84	Kinnatalloon.
Kinsale	Kinsale	562	124	210	298	61	413	64	204	58	209	37	268	50	172	34	122	72	Kinsale.
Muskerry, East	Bandon, Cork, Macroom, Mallow	3,010	1,430	460	2,179	368	1,709	300	1,363	196	1,387	140	862	223	742	109	317	355	East Muskerry.
Muskerry, West	Dunmanway, Kanturk, Macroom	2,790	1,330	386	2,460	413	2,042	300	1,637	287	1,334	224	937	258	715	100	626	303	West Muskerry.
Orrery & Kilmore	Kanturk, Kilmallock, Mallow	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	Orrery & Kilmore.
Total		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	

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COUNTY OF DONEGAL.—Gross Population in 1831,—289,149

A Return of the Net number of Parliamentary Electors now Registered, and as they appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony, in respect of each Qualification.

Baronies	£50 Freeholders.	£20 Freeholders.	£20 Leaseholders.	£10 Freeholders.	£10 Leaseholders.	£10 Rent-Charges.	Totals.	Mean Population in 1831 equal to votes or upwards.
Banagh,	10	10	–	23	56	–	159	8,995
Boylagh,	2	2	–	20	8	–	32	4,507
Inishowen,	32	13	19	55	57	1	177	13,442
Kilmacrenan,	57	27	3	199	–	3	291	17,998
Raphoe,	21	20	5	326	49	–	421	16,082
Tyrhugh,	37	48	9	105	30	2	307	8,370
Total,	249	120	28	718	230	6	1,390	68,351

James Coehran, Clerk of the Peace

14th day of January, 1842.

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total number of Tenements.	Under £4	At £4 and under £15.	At £15 and upwards.	At £15 and under £19.	At £19 and upwards.	At £19 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £25 and under £30.	At £30 and upwards.	At £30 and under £40.	At £40 and upwards.	At £40 and under £50.	At £50 and upwards.	Baronies
Banagh,	Donegal,	Valuation not complete in these Baronies																
	Do. Glenties,																	
Boylagh,	Glenties,																	
Inishowen,	Inishowen,	7,231	3,519	2,108	2,432	893	1 237	236	674	130	485	65	303	115	249	46	159	73 Inishowen.
	Do. Londonderry,																	
Kilmacrenan,	Dunfanaghy,	Valuation not complete in this Barony																
	Do. Letterkenny,																	
	Do. Milford,																	
	Do. Stranorlar,																	
Raphoe,	Raphoe, Letterkenny,	9,644	5,109	1,930	4 449	816	3,919	640	1,797	378	1,307	241	884	309	649	143	874	211 Raphoe.
	Do. Londonderry,																	
	Do. Strabane,																	
	Do. Stranorlar,																	
Tyrhugh,	Ballyshannon,	6,063	3,636	1,060	2,037	391	974	240	472	85	221	48	148	49	106	21	65	34 Tyrhugh
	Do. Donegal,																	
	Do. Lowtherstown,																	
	Total of three Baronies,	28,038	12,647	5,638	12,511	1,900	4,858	1 016	2,944	593	1,922	354	1,537	449	963	210	834	324

Valuations incomplete in the Unions of Dunfanaghy, Glenties, Letterkenny, and Milford.

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COUNTY OF DOWN.—Gross Population in 1831, (excepting Belfast, Downpatrick, and Newry Boroughs),—332,736

A Return of the Net Number of Freeholders Electors now Registered, and so far appearing or be entitled to Vote at the present time, or within the next Six Months, distinguishing the Number in each Barony, in respect of each Qualification.

Baronies.	40s Freeholders.	20s Freeholders.	£10 Freeholders.	£20 Freeholders.	£50 Freeholders.	£100 Freeholders.	Rent Charge.	Total.	Net Population to vote, equal to years of upwards.
Ards, .	68	10	1	190	9	—	—	280	3,304
Castlereagh,	53	24	2	470	11	3	—	563	*12,982
Dufferin,	19	6	—	45	—	1	—	67	2,248
Iveagh, Lower, .	24	26	8	950	9	8	—	1,025	16,151
Iveagh, Upper,	73	50	—	489	8	2	—	622	12,287
Kinalearty,	6	8	—	126	—	—	—	140	3,100
Lecale,	29	16	2	130	1	1	—	187	†7,145
Mourne,	16	8	—	21	—	—	—	45	3,470
Newry, .	40	14	1	12	—	—	3	70	‡3,420
Total, .	318	163	11	1,650	38	15	3	2,200	78,308

Rupellane Crain, *Clerk of the Peace.*

26th January, 1848

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total number of Tenements.	Under £4.	At £4 and under £10.	At £10 and upwards.	At £10 and under £19.	At £19 and upwards.	At £19 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £25 and under £30.	At £30 and upwards.	At £30 and under £40.	At £40 and upwards.	At £40 and under £50.	At £50 and upwards.	Baronies.
Ards, Do.	Downpatrick, Newtownards,	16,548	7,654	1,311	8,481	696	3,780	593	1,588	266	1,192	274	960	312	792	199	580	221	Ards.
Castlereagh, Low Do.	Belfast, Newtownards,	8,754	3,442	580	2,306	464	1,723	97	1,319	240	1,048	149	794	287	848	194	383	264	Castlereagh Low.
Castlereagh, Up. Do. Do. Do.	Belfast, Downpatrick, Lisburn, Newtownards,	6,387	3,444	1,044	2,343	677	3,399	372	1,220	269	348	179	880	188	404	86	219	164	Castlereagh, Up
Dufferin, Do.	Downpatrick, Newtownards	2,004	1,104	249	810	141	408	194	427	76	321	86	246	37	208	62	192	99	Dufferin
Iveagh, Lower, Do. Do.	Banbridge, Lisburn, Lurgan,	12,979	7,635	2,296	5,044	1,078	3,748	615	1,670	336	1,035	161	727	209	546	115	337	226	Iveagh, Lower
Iveagh, Upper, Do Do Do.	Banbridge, Downpatrick, Kilkeel, Newry,	17,018	9,780	3,037	7,256	1,544	3,280	668	1,735	416	1,037	194	651	205	487	35	325	143	Iveagh, Upper.
Kinalearty, Do.	Downpatrick, Lisburn,	4,190	2,199	236	2,930	406	1,054	284	680	122	372	54	248	24	186	32	94	64	Kinalearty
Lecale,	Downpatrick,	8,879	3,967	773	2,208	317	2,054	265	1,417	236	1,053	184	756	225	679	115	387	222	Lecale.
Mourne,	Kilkeel, .	3,171	1,364	748	1,207	244	461	62	106	48	116	12	90	22	80	14	51	13	Mourne.
Newry,	Banbridge, Newry,	1,869	993	438	286	187	438	99	281	60	156	28	96	24	68	18	44	22	Newry
	Total,	69,818	42,787	12,816	28,785	6,098	16,852	3,267	10,447	2184	7,320	1221	5,900	1636	5,846	819	3,192	1,283	

* Exclusive of part of Belfast Borough. † Exclusive of Downpatrick Borough ‡ Exclusive of Newry Borough.

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A Return of the Net Number of Tenements in the Baronies of Balrothery, Castleknock, Coolock, Deusce, Nethercross, Newcastle, Rathdown, St. Sepulchre, Upper Cross, Dublin, and the Number of Persons who be entitled to Vote as the Parliamentary Burgesses for the City of Dublin, in each Parish of the Baronies in each Barony, distinguishing the number of each Qualification.

Baronies.	£10 Free-hold.	£10 Free-hold.	£10 Lease-hold.	£10 Free-hold.	£10 Lease-hold.	Rent Charge.	Total.
Balrothery,	76	46	9	100	32	12	247
Castleknock,	92	35	19	30	10	9	200
Coolock,	225	72	21	60	38	15	431
Deusce,	24	10	3	4	3	3	56
Nethercross,	33	13	13	37	17	1	127
Newcastle,	205	71	76	50	33	26	313
Rathdown,	227	93	100	33	207	11	671
St. Sepulchre,	19	5	14	–	4	1	43
Upper Cross,	179	57	53	161	39	15	473
Total,	1256	302	301	530	384	87	3,138

Abstract of the Number of Tenements Valued for Poor Rates in each Barony

Baronies.	Parishes.	Total number of Tenements.	Under £5.	At £5 and under £10.	At £10 and upwards.	At £15 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £25 and under £30.	At £30 and upwards.	At £40 and under £50.	At £50 and upwards.	At £50 and upwards.	Baronies.
Balrothery,	Balrothery,	5,670	3,174	407	1,300	234	229	130	695	75	530	58	461	79	Balrothery
	Do. Dunshaughlin,														
Castleknock,	Balrothery,	1,010	307	124	318	33	387	30	334	21	304	13	285	31	Castleknock
	Do. Colbridge,														
	Do. North Dublin,														
	Do. Dunshaughlin,														
Coolock,	Balrothery,	4,000	2,043	610	3,617	502	2,007	304	1,603	204	1,211	198	907	231	Coolock.
	North Dublin,														
Deusce,	South Dublin,	364	124	37	240	66	203	45	130	40	93	12	55	12	Deusce.
Nethercross,	Balrothery,	3,308	705	120	603	93	450	63	327	26	274	21	248	30	Nethercross.
	North Dublin,														
Newcastle,	Balrogins,	3,023	1,466	457	1,603	212	1,114	188	593	97	744	81	337	154	Newcastle.
	Colbridge,														
	North Dublin,														
	South Dublin,														
Rathdown,	South Dublin,	4,474	1,836	603	3,024	383	2,003	907	1,743	130	1,560	207	1,310	313	1,135
	Rathdown,														
St. Sepulchre,	South Dublin,	The Tenements in this Barony which may be outside of the Parliamentary Boundary of the City of Dublin are not distinguished in the Union Return.													
Upper Cross,	Balrogins,	5,354													
	Colbridge,	39,799													
	South Dublin,	3,610													
	Nass,														
	Rathdown,														
Total,		22,769	10,651	3,088	12,178	1,936	6,120	1,140	7,364	933	6,128	685	5,174	1238	4,499

* A portion of this Number is retained in the Parliamentary Boundary of the City of Dublin, but the Magistrates in Quarter Sessions of the Co. of Dublin, in estimating a Valuation of 0,010 is made for this portion from the total of the Baronies.

G. A. Tedcastle, *Clerk of the Peace*
31st day of January, 1843.

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COUNTY OF FERMANAGH.—Gross Population in 1831, (exclusive of Enniskillen Borough),—143,707.

A Return of the Net Number of Parliamentary Electors now Registered, and as far appearing to be entitled to Vote at the present time, or within the next 31 Months, distinguishing the number in each Barony in respect of each qualification.

Baronies.	£20 Freeholders.	£20 Leaseholders.	£10 Freeholders.	£10 Leaseholders.	£10 Rent Charge.	Total.	Net Population in 1831, aged 20 years or upwards.
Clanawley,	21	20	5	101	53	2	202
Clonkelly,	42	7	6	53	2	4	110
Coole,	10	6	1	44	–	1	62
Knocninny,	7	7	–	45	3	8	60
Lurg,	44	47	8	285	34	8	413
Magheraboy,	38	50	9	360	63	2	502
Magherastephana,	30	32	1	355	9	6	433
Tyrkenedy,	57	63	4	205	15	8	352
Total,	248	211	34	1,448	179	39	2,159

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Towns.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and under £20.	At £20 and under £25.	At £25 and upwards.	At £30 and under £35.	At £35 and upwards.	At £40 and under £45.	At £45 and upwards.	At £50 and under £60.	At £60 and upwards.	At £70 and upwards.	Baronies.
Clanawley,	Ballyhanion,	2,562	1,177	787	1,464	318	699	146	660	70	221	85	153	50	135	20	72	47	Clanawley.
Do.	Enniskillen,																		
Clonkelly,	Clones	2,159	399	585	1,166	260	581	135	293	50	137	37	68	20	71	20	46	20	Clonkelly
Do.	Lisnaskea,																		
Coole,	Clones,	1,490	545	420	300	107	470	110	273	50	164	63	104	40	76	16	60	20	Coole.
Do.	Lisnaskea,																		
Knocninny,	Enniskillen	1,255	366	403	589	200	304	92	194	40	109	21	62	17	41	11	24	10	Knocninny
Do.	Lisnaskea,																		
Lurg,	Ballyshannon,	3,261	1,622	1,190	2,322	402	946	200	424	96	258	83	190	38	115	19	84	18	Lurg
Do.	Lowtherstown,																		
Magheraboy,	Ballyshannon,	2,928	1,006	955	1,832	463	670	310	458	104	278	57	174	49	117	21	68	47	Magheraboy
Do.	Enniskillen,																		
Magherastephana,	Lisnaskea,	3,094	1,221	948	1,803	434	619	195	491	125	340	50	181	48	121	38	73	43	Magherastephana.
*Tyrkenedy,	Enniskillen,	3,041	1,114	954	1,337	361	573	108	432	103	284	66	140	36	110	31	63	32	Tyrkenedy
Do.	Lisnaskea,																		
Do.	Lowtherstown,																		
Total,		20,470	8,161	6,500	12,340	2,753	5,847	1,314	3,024	685	1,790	347	1,126	302	778	176	500	265	

* Exclusive of Enniskillen Borough

Adam Nixon, *Clerk of the Peace.*
10th day of January 1843.

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COUNTY OF GALWAY.—Gross Population in 1831,—381,551

A Return of the Net Number of Parliamentary Electors now Registered, and as far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony in respects of each Qualification.

Baronies.	£50 Freeholders.	£20 Freeholders.	£20 Leaseholders.	£14 Freeholders.	£14 Leaseholders.	Rent-charges.	Total.
Arran,	–	–	–	–	–	–	–
Athenry,	10	37	–	27	–	–	54
Ballymoe,	27	2	–	53	–	–	82
Ballynahinch,	13	13	–	174	–	–	199
Clare,	43	3	–	148	–	–	194
Clonmacnoon,	31	16	–	113	–	–	160
Dunkellin,	33	3	–	151	–	–	187
Dunmore,	26	10	–	44	–	–	80
Kilconnell,	19	5	–	85	–	–	109
Kilkyan,	16	3	–	65	–	–	84
Kiltartan	20	3	–	19	–	–	42
Leitrim,	96	13	–	172	–	–	281
Longford,	36	6	–	123	–	–	165
Loughrea,	15	12	–	166	–	–	193
Moycullen,	19	1	–	126	–	–	137
Ross,	11	–	–	–	–	–	11
Tyraquin,	30	4	–	79	–	–	113
Total,	396	125	–	1464	–	–	1,985

James Kelly, *Clerk of the Peace.*

3rd day of February, 1849.

Note. Population in 1841, aged 15 years and upwards. 74,096

Abstract of the Number of Tenements Valued for Poor Rates in each Barony

Baronies.	Unions.	Total number of Tenements	Under £5.	At £5 and under £10.	At £10 and under £15.	At £15 and under £20.	At £20 and upwards.	At £25 and upwards.	At £30 and upwards.	At £35 and upwards.	At £40 and upwards.	At £45 and upwards.	At £50 and upwards.	At £60 and upwards.	At £70 and upwards.	At £80 and upwards.	Baronies.
Arran,	Galway	561	427	113	134	13	19	1	4	1	6	–	2	–	2	–	2	Arran
Athenry,	Loughrea,	1,672	941	421	731	149	309	47	147	17	119	15	93	13	72	10	57	Athenry
Ballymoe,	Castlerea,	5,122	3,792	910	1,890	177	414	94	237	27	172	35	143	27	124	14	97	Ballymoe.
	Roscommon,																	
	Tuam,																	
Ballynahinch,	Clifden,	6,218	5,296	716	957	114	211	29	87	18	28	17	40	9	30	4	24	Ballynahinch
Clare,	Galway,	6,113	3,891	1,502	2,358	263	356	152	273	77	415	42	332	88	296	60	288	Clare
	Tuam,																	
Clonmacnoon,	Ballinasloe,	2,396	1,371	497	1,019	146	322	154	377	86	273	48	208	59	160	35	130	Clonmacnoon
Dunkellin,	Galway,	4,184	1,946	1,078	2,209	315	1,109	249	647	229	368	48	270	72	320	29	193	Dunkellin
	Gort,																	
	Loughrea,																	
Dunmore,	Tuam,	4,060	2,820	604	1,300	264	344	59	250	93	211	32	177	35	156	23	120	Dunmore.
Kilconnell,	Ballinasloe,	3,741	1,430	798	1,308	219	378	83	358	48	379	29	268	40	199	34	143	153 Kilconnell
	Loughrea,																	
Kilkyan,	Ballinasloe,	2,578	1,760	686	793	77	217	28	186	18	119	19	98	20	88	9	69	89 Kilkyan
Kiltartan,	Gort,	4,192	2,476	1,013	1,716	344	697	130	363	70	338	53	165	38	150	24	91	67 Kiltartan.
	Loughrea,																	
Leitrim,	Loughrea,	4,147	2,609	890	1,644	308	654	93	340	85	229	39	196	46	160	24	113	90 Leitrim.
	Tuam,																	
Longford,	Ballinasloe,	5,469	3,158	1,312	2,301	449	889	137	340	87	379	37	280	56	282	35	179	138 Longford.
	Loughrea,																	
Loughrea,	Ballinasloe,	8,490	2,406	503	1,084	200	379	126	379	79	253	35	174	45	186	31	94	63 Loughrea.
	Gort,																	
	Loughrea,																	
Moycullen,	Galway,	3,483	1,971	1,083	1,404	199	370	89	128	38	156	18	64	19	46	8	37	18 Moycullen
Ross,	Ballinasloe,	1,204	1,002	107	233	23	63	15	40	13	26	3	16	3	17	3	9	8 Ross.
Tyraquin,	Ballinasloe,	4,749	2,962	1,025	1,807	346	692	80	226	52	260	36	236	41	265	28	164	141 Tyraquin.
	Castlerea,																	
	Loughrea,																	
	Tuam,																	
Total,		62,702	40,789	13,360	21,912	3,800	8,502	1,589	3,982	919	3,561	477	2,721	592	2,974	353	1,880	1,822

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COUNTY OF KERRY.—Gross Population in 1831, (exclusive of Tralee Borough),—263,558

A Return of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony in respect of each Qualification.

Baronies.	£50 Freeholders.	£50 Freeholders.	£20 Leaseholders.	£20 Freeholders.	£20 Leaseholders.	Beneficiaries.	Total.	Male Population in 1841, aged 20 years and upwards.
Clanmaurice,	51	26	1	226	32	2	339	8,792
Corkaguiny	27	29	1	63	15	4	139	9,397
Dunkerron,	26	11	2	31	7	4	80	5,142
Glanerough,	19	19	0	26	2	2	68	3,842
Iraghticonnor,	49	10	1	17	27	2	107	7,388
Iveragh,	15	3	7	5	10	3	43	5,308
Magonihy,	23	77	9	178	81	31	408	10,409
Trughanacmy,	198	84	0	138	39	16	475	*11,198
Total,	809	264	22	667	173	63	1,677	61,466

P. Cassidy, Clerk of the Peace.
13th day of January, 1842.

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total number of Tenements.	Under £5.	At £5 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £25 and under £30.	At £30 and upwards.	At £30 and under £40.	At £40 and upwards.	At £50 and upwards.	Baronies.
Clanmaurice,	Listowel,	6,981	4,353	861	2,440	491	1,917	286	1,130	235	850	143	616	221	450	98	239	134	Clanmaurice.
Do.	Tralee,																		
Corkaguiny,	Tralee,	6,297	4,181	1,219	2,980	423	877	180	455	193	268	48	143	80	100	11	40	22	Corkaguiny
Dunkerron,	Cahersiveen,	3,408	2,262	831	1,324	253	493	94	300	43	136	27	115	42	88	13	44	31	Dunkerron.
Do	Kenmare,																		
Do.	Killarney																		
Glanerough,	Kenmare,	2,433	1,186	614	950	190	336	80	140	42	86	22	44	14	22	8	8	9	Glanarough.
Iraghticonnor,	Listowel,	6,216	3,360	894	1,974	431	1,380	300	219	215	659	115	441	193	323	84	193	103	Iraghticonnor
Iveragh,	Caherdiveen,	4,445	3,080	1,042	1,408	223	363	56	134	54	76	34	42	9	28	9	19	10	Iveragh.
Magonihy,	Cahirciveen,	6,411	3,306	900	3,146	660	2,147	478	1,431	956	1,093	161	678	327	614	116	277	167	Magonihy
Do.	Kenmark,																		
Do.	Killarney,																		
Trughanacmy,	Killarney,	9,479	6,687	1,243	2,789	711	3,649	484	1,889	391	1,938	291	1,617	369	795	187	487	320	Trughanacmy
Do.	Tralee,																		
Total,		44,470	27,936	7,879	17,131	3,388	9,796	1,959	6,209	1344	4,434	703	3,696	1027	2,027	494	1,320	800	

* Exclusive of Tralee Borough.

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COUNTY OF KILDARE.—Gross Population in 1831,—108,624.

A Return of the Not Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony, in respect of each Qualification.

BARONIES.	£50 Freeholders.	£50 Freeholders.	£50 Leaseholders.	£25 Freeholders.	£25 Leaseholders.	£25 Other qns.	Total.
Carberry,	52	6	1	10	7	4	80
Clane,	26	4	1	28	8	1	77
Connell,	35	5	2	31	12	1	106
Ikeathy,	22	3	3	34	12	1	77
Kilcullen,	11	3	1	19	2	2	38
Kilkea & Moone,	46	11	3	60	27	3	152
Naas, North,	20	18	12	54	12	3	119
Naas, South,	30	6	–	38	9	8	62
Narragh, East,	28	5	1	18	10	–	62
Narragh, West,	20	24	5	37	13	–	102
Ophaly, East	13	1	–	37	10	–	70
Ophaly, West,	23	9	1	36	9	1	80
Salt, North,	36	9	9	11	10	3	79
Salt, South,	21	1	1	19	4	1	47
Total,	375	99	37	440	164	28	1,138

GERRAT MEMLVERY, *Clerk of the Peace.*

January, 1842.

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total number of Tenements.	Under £4.	At £4 and under £5.	At £5 and under £6.	At £6 and under £8.	At £8 and under £10.	At £10 and under £15.	At £15 and under £20.	At £20 and under £25.	At £25 and under £30.	At £30 and under £35.	At £35 and under £40.	At £40 and under £45.	At £45 and under £50.	At £50 and upwards.	Baronies.
Carberry,	Edenderry,	1,758	1,314	191	841	76	419	46	372	36	250	19	256	41	287	31	196	169	Carberry.
	Do. Trim,																		
Clane,	Naas,	1,276	817	168	465	56	297	38	338	33	190	11	198	27	147	26	120	84	Clane.
Connell,	Naas,	1,420	973	173	314	77	343	42	306	20	233	17	194	34	177	30	145	113	Connell
Ikeathy & Oughterany	Celbridge,	901	436	158	436	97	340	22	268	29	255	16	236	22	210	32	172	160	Ikeathy & Oughterany
Kilcullen,	Naas,	311	356	102	255	52	163	20	161	15	79	7	60	14	52	13	50	26	Kilcullen.
Kilkea & Moone,	Athy,																		
Do.	Baltinglass,	1,713	909	210	811	119	391	77	482	52	495	47	353	71	505	44	225	161	Kilkea & Moone.
Do.	Carlow,																		
Naas, North,	Naas,	1,425	799	187	555	126	449	20	320	50	200	29	204	36	178	23	142	113	Naas, North
Naas, South,	Naas,	911	308	73	308	91	290	29	179	17	131	14	134	28	120	11	82	31	Naas, South.
Narragh & Reban, E.	Athy,																		
Do.	Baltinglass,	1,139	654	130	455	72	328	46	255	26	210	20	159	50	160	20	100	80	Narragh & Reban, E.
Do.	Naas,																		
Narragh & Reban, W	Athy,	1,683	1,016	202	567	112	503	60	259	40	190	27	133	29	130	24	98	74	Do. West.
Ophaly, East,	Edenderry,	1,714	1,100	218	614	97	461	44	318	42	375	38	260	48	135	20	147	113	Ophaly, East.
Do.	Naas,																		
Ophaly, West,	Athy,																		
Do.	Edenderry,	1,600	885	273	724	120	462	73	328	31	266	44	195	34	191	25	117	92	Do. West.
Do.	Naas,																		
Salt, North,	Celbridge,	972	816	158	656	198	463	71	340	48	274	10	354	38	218	28	179	134	Salt, North
Salt, South,	Celbridge,	656	243	84	312	43	340	90	280	10	176	18	156	10	147	16	121	106	Salt, South.
Do.	Naas,																		
Total,		17,940	9,905	2,370	7,548	1,174	3,666	638	3,892	407	3,254	323	2,737	507	2,414	336	1,807	1,583	

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COUNTY OF KILKENNY.—Gross Population in 1831, (excepting part of New Ross Borough),—169,876.

A Return of the 31st Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony in respect of each Qualification.

Baronies.	£50 Freeholders.	£20 Freeholders.	£20 Leaseholders.	£50 Tenants.	£20 Tenants.	£20 Lessees.	Total.	Mean Population in 1841, equal to years or upwards.
Cranagh,	47	9	3	76	19	4	161	3,770
Fassadinan,	22	9	—	50	12	2	94	6,654
Galmoy,	39	18	2	75	5	2	140	4,183
Gowran,	83	19	9	158	25	2	296	9,030
Ida,	30	7	4	160	50	—	261	*4,604
Ivork,	30	3	—	637	40	1	716	3,551
Kells,	39	9	3	70	9	5	134	3,789
Knocktopher,	30	10	1	97	10	5	141	3,280
Shillelagher,	26	1	1	60	8	2	98	3,519
Total,	366	76	21	806	194	23	1,840	41,876

Given under Clerk of the Peace.
Dated this 17th day of November 1846.

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £10 and under £15.	At £15 and upwards.	At £20 and under £25.	At £25 and upwards.	At £30 and under £35.	At £35 and upwards.	At £40 and under £45.	At £45 and upwards.	At £50 and under £55.	At £55 and upwards.	At £60 and under £65.	At £65 and upwards.	Baronies.
Cranagh,	Callan,	1,894	720	304	1,165	198	831	125	563	96	538	73	440	100	308	64	302	158	Cranagh.
	Do. Kilkenny,																		
Fassadinan,	Kilkenny,	3,153	1,082	692	1,670	314	1,036	256	724	111	419	194	408	125	364	46	179	153	Fassadinan.
Galmoy,	Abbeyleix,	2,462	1,441	369	1,311	172	629	131	450	81	349	42	308	69	260	34	157	153	Galmoy.
	Do. Kilkenny,																		
Gowran,	Kilkenny,	2,848	2,224	959	2,924	539	1,660	302	1,240	206	1,057	149	681	245	687	121	449	319	Gowran.
	Do. New Ross,																		
Ida,	New Ross,	2,377	680	455	1,747	401	1,292	256	891	168	635	115	407	118	622	74	917	142	Ida.
	Do. Waterford,																		
Ivork,	Carrick-on-Suir	1,670	470	367	1,206	178	930	149	764	120	624	105	564	173	402	96	229	134	Ivork.
	Do. Waterford,																		
Kells,	Callan,	2,980	1,187	377	1,143	228	786	130	538	91	390	84	408	85	354	43	168	127	Kells.
	Do. Carrick-on-Suir,																		
Knocktopher,	Callan,	1,678	681	269	1,097	215	768	151	503	88	389	68	607	86	272	42	158	84	Knocktopher.
	Do. Carrick-on-Suir,																		
	Do. Kilkenny,																		
	Do. New Ross,																		
	Do. Waterford,																		
Shillelagher,	Shillelagher, Callan,	1,705	776	371	669	196	535	94	533	54	493	72	374	92	302	47	311	164	Shillelagher.
	Do. Kilkenny,																		
Total,		20,467	9,741	3,303	15,730	3,364	8,739	1,514	5,436	1,064	4,021	703	3,897	1,293	3,169	568	1,769	1,435	

* Exclusive of portion of the Borough of New Ross.

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KING'S COUNTY.—Gross Population in 1841, (excepting part of Portarlington),—143,131

A Return of the Net Number of Parliamentary Electors now Registered and qualified to be enrolled in Virtue of the present claim, within the last Six Months, distinguishing the number in each Barony in respect of each Qualification.

BARONIES.	£50 Freeholds.	£20 Freeholds.	£20 Leasehold.	£10 Freeholds.	£10 Leasehold.	£5 Freeholds.	Total.	Gross Population in 1841 aged 20 years or upwards.
Ballybey,	20	16	2	86	13	2	143	2,078
Ballyburt,	38	50	2	127	8	3	228	4,246
Ballycowan,	26	9	5	100	3	2	145	4,390
Clonlisk,	67	30	3	135	6	7	247	3,992
Coolestown,	23	10	2	30	1	1	67	2,960
Eglish,	13	15	1	51	–	1	79	1,547
Garrycastle,	71	30	–	261	13	11	365	6,947
Geashill,	3	3	–	44	2	–	54	1,961
Kilcourcey,	28	5	1	60	3	1	97	2,032
Philipstown, Low.	13	1	1	18	3	–	34	1,778
Philipstown, Up.	36	7	1	38	1	2	82	*2,136
Warrenstown,	18	1	–	2	–	–	22	1,133
Total,	379	177	19	950	62	35	1,609	34,423

L. Farrow, *Clerk of the Peace.*

19th day of January, 1842.

ABSTRACT of the NUMBER of TENEMENTS Valued for POOR RATES in each BARONY.

BARONIES.	UNIONS.	Total Number of Tenements.	Under £4.	At £4 and under £10.	At £4 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.	BARONIES.
Ballybey,	Parsonstown,	1,644	936	269	608	136	339	66	213	44	153	16	109	22	90	24	71	47	Ballybey.
Do.	Tullamore,																		
Ballyburt,	Parsonstown,	2,787	1,541	449	1,176	222	727	131	505	63	374	58	319	63	259	54	175	119	Ballyburt.
Do.	Roscrea,																		
Ballycowan,	Tullamore,	3,207	2,051	597	1,350	234	609	140	465	36	205	47	168	58	133	28	56	43	Ballycowan.
Clonlisk,	Parsonstown,	2,037	1,048	422	1,050	217	618	103	401	38	288	43	229	40	105	30	160	121	Clonlisk.
Do.	Roscrea,																		
Coolestown,	Edenderry,	1,071	558	254	713	137	459	72	320	43	229	26	201	32	160	30	127	97	Coolestown.
Eglish,	Parsonstown,	823	434	193	461	73	226	40	169	29	119	17	90	27	79	11	46	33	Eglish.
Garrycastle,	Parsonstown,	3,032	1,660	606	1,491	303	891	149	568	106	489	73	331	104	258	49	164	119	Garrycastle
Geashill,	Tullamore,	1,407	867	230	540	101	301	64	209	37	130	20	98	26	79	5	53	44	Geashill.
Kilcourcey,	Tullamore,	1,573	1,158	242	514	96	278	42	177	30	138	14	109	23	96	13	72	57	Kilcourcey.
Philipstown, Low.	Edenderry,	1,241	850	179	451	98	312	76	216	35	142	21	107	43	80	16	60	51	Philipstown, Low.
Do.	Tullamore,																		
Philipstown, Up.	Athy,	1,791	1,014	288	707	141	419	73	278	48	206	29	137	49	131	28	89	84	Philipstown, Up.
Do.	Mountmellick,																		
Do.	Tullamore,																		
Warrenstown,	Edenderry,	374	483	88	191	19	155	20	136	11	118	15	103	10	90	13	60	70	Warrenstown.
Total,		21,998	12,201	3,718	9,107	1,739	5,971	978	3,902	501	3,030	389	2,027	605	1,647	387	1,147	903	

* Exclusive of portion of the Borough of Portarlington.

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COUNTY OF LEITRIM.—Gross Population in 1831,—141,524

A Return of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next six Months, distinguishing the number in each Barony, in respect of each Qualification.

Baronies.	£50 Freeholdrs.	£50 Leaseholdrs.	£10 Freeholdrs.	£10 Leaseholdrs.	Rent Charge.	Total.	Male Population in 1841 of years or upwards.
Carrigallen,	99	10	–	281	22	2	363	5,339
Drumahaire,	40	31	–	225	–	2	298	7,378
Leitrim,	72	34	–	142	–	1	249	6,820
Mohill,	30	11	–	293	7	3	344	7,074
Rosclogher,	29	27	–	224	–	2	282	4,044
Total,	230	113	–	1171	30	10	1,542	32,917

Alexander Fabis, *Clerk of the Peace*

16th day of January, 1842

Abstract of the Number of Tenements Valued for Poor Rates in each Barony

Baronies.	Unions.	Total number of Tenements.	Under £4.	At £4 and under £6.	At £6 and upwards.	At £6 and under £8.	At £8 and upwards.	At £15 and under £20.	At £20 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £30.	At £30 and upwards.	At £30 and under £40.	At £40 and upwards.	At £40 and under £50.	At £50 and upwards.	Baronies.
Carrigallen,	Mohill,	4,891	2,138	1,150	1,098	509	548	94	269	51	145	36	94	24	93	17	44	27	Carrigallen.
Drumahaire,	Car.-on-Shan.,	6,050	2,989	1,614	2,447	475	897	160	352	73	202	34	120	43	96	24	52	26	Drumahaire.
Do.	Manorhamilton,																		
Leitrim,	Car.-on-Shan.,	5,201	2,227	1,410	1,064	300	548	80	312	40	139	17	92	28	76	11	47	30	Leitrim.
Do.	Mohill,																		
Mohill,	Mohill,	5,958	4,049	1,460	1,308	257	449	96	189	37	97	20	70	22	50	12	30	10	Mohill.
Rosclogher,	Ballyshannon,	5,692	2,145	1,081	1,550	277	439	110	222	51	132	21	61	19	49	11	29	11	Rosclogher.
Do.	Manorhamilton,																		
	Total,	28,802	15,746	6,715	9,569	1,954	2,882	590	1,903	942	665	128	447	136	313	75	195	104	

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COUNTY OF LIMERICK.—Gross Population in 1831,—340,601.

A Return of the Net Number of Tenements by Houses now Registered, and so far appearing to be valued for Poor at the present time, or within the next Six Months, distinguishing the number in each Barony, in respect of each qualification.

Baronies.	£50 Freeholders.	£20 Freeholders.	£20 Lessees for life.	£20 Lessees for years.	£20 Lessees under 60 years.	£20 Rent Charge.	Total.	20th Population in 1831, aged 20 years or upwards.
Clanwilliam,	43	21	3	36	8	3	142	4,591
Connello, Lower,	102	46	4	179	19	4	348	17,369
Connello, Upper,	89	36	1	188	29	4	394	13,614
Coonagh,	25	6	1	86	8	1	119	3,691
Coshma,	43	17	1	77	3	3	143	4,986
Cashlea,	80	17	4	240	9	3	311	8 450
Kenry,	14	3	1	89	3	3	113	3,168
							720	Bimatlock Liberties,
Owneybeg,	19	7	–	40	2	1	70	2,364
Pubble Brien,	14	6	6	13	–	1	40	2,666
Small County,	26	6	1	69	5	2	113	5,663
Total,	415	166	17	1047	83	26	1,749	61 639

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Towns.	Total number of Tenements.	Under 8s.	At 8s and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £25 and under £30.	At £30 and upwards.	At £30 and under £40.	At £40 and upwards.	At £40 and under £50.	At £50 and upwards.	Baronies.
Clanwilliam,	Limerick,	1,819	474	232	1 846	171	842	122	641	81	618	79	437	101	368	66	267	101	Clanwilliam.
Connello, Lower,	Rathkeale,	3,749	1,091	500	1,711	307	1,302	201	924	160	664	94	590	120	442	71	316	243	Connello, Lower
Shanid, in Do.	Rathkeale,	1,410	344	237	1,472	361	1,153	261	884	144	732	95	380	195	404	68	302	225	Shanid.
Do.	Newcastle,																		
Connello, Upper,	Kilmallock	3,604	2,300	473	1,504	200	1,329	178	1,030	141	661	120	720	138	594	103	390	294	Connello Upper.
Do	Rathkeale,																		
Do.	Newcastle,																		
Glenquin, in Do.	Newcastle,	2,418	1,528	339	1,285	311	1,540	364	1,225	405	1,103	121	734	252	378	181	423	209	Glenquin
Coonagh,	Tipperary,	1,904	1,023	262	812	117	610	93	433	62	386	59	338	83	374	83	191	138	Coonagh.
Coshma,	Kilmallock,	2,722	1,326	302	1,326	135	377	107	782	101	672	64	574	197	613	94	380	203	Coshma.
Do.	Rathkeale,																		
Cashlea,	Cloghean,	5,546	3,450	548	2,163	207	1,616	210	1,378	194	1,059	151	865	208	714	152	500	354	Cashlea.
Do.	Kilmallock,																		
Kenry,	Rathkeale,	1,853	418	201	936	208	654	156	429	68	324	86	286	73	207	99	194	96	Kenry.
	Bimatlock Liberties,	695	363	36	206	34	108	15	164	30	89	12	69	15	57	7	42	86	Bimatlock Liberties.
Owneybeg,	Limerick,	789	242	139	530	116	367	84	271	68	217	31	164	42	145	27	101	74	Owneybeg.
Pubble Brien,	Limerick,	984	503	184	372	81	418	70	307	45	267	40	282	49	182	29	142	118	Pubble Brien.
Small County,	Kilmallock,	2,245	1,607	201	1,095	178	1,094	141	921	127	730	99	558	164	361	103	907	294	Small County
Do.	Limerick,																		
	Total,	30,751	14,899	5,956	15,872	2,898	11,857	1,990	9,309	1430	7,915	1012	6,813	1618	5,701	867	5,063	3 549	

M. H De Courcey, *Deputy Clerk of the Peace.*

20th day of January, 1842.

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COUNTY OF LONDONDERRY.—Gross Population in 1831,—(excepting Coleraine and Londonderry),—202,230

A Return of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the Number in each Barony, in respect of each Qualification.

Baronies.	£50 Freeholds.	£20 Freeholds.	£20 Leaseholds.	£20 Leasehold.	£20 Rent charge.	Total.	Net Population in 1831 aged 20 years or upwards.
Liberties of Coleraine,	31	31	—	34	—	1	97	*2,057
Barony of Coleraine,	0	4	2	167	1	9	178	*7,659
Keenaught,	10	5	—	184	29	1	229	8,690
Lib. of Londonderry,	39	11	4	5	3	—	60	†1,487
Loughinshollin,	37	32	49	235	289	6	500	20,614
Tyrkeeran,	18	2	1	20	12	1	158	7,004
Total,	136	90	56	645	330	18	1,066	47,959

James Gibson, *Clerk of the Peace, of the City and County of Londonderry.*
10th day of January 1832.

Abstract of the Number of Tenements Valued for Poor Rates in each Barony

Baronies.	Towns.	Total number of Tenements.	Under £6	At £6 and under £10.	At £8 and upwards.	At £10 and under £15	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £30.	At £30 and upwards.	At £30 and under £40.	At £40 and upwards.	At £40 and under £50.	At £50 and upwards.	Baronies.
Liberties of Coleraine,	Ballymoney,	1,043	904	281	787	162	310	110	354	67	244	47	177	51	130	31	79	43	Liberties of Coleraine.
	Coleraine,																		
Barony of Coleraine,	Ballymoney,	3,466	1,016	1,189	2,450	378	1,291	277	713	133	480	39	239	98	184	38	110	84	Coleraine.
	Coleraine,																		
Keenaught,	N.-T.-Limavady,	3,797	1,057	970	2,740	597	1,761	914	1,164	224	860	178	626	206	445	64	240	140	Keenaught.
Lib. of Londonderry,	Londonderry,	500	134	104	306	71	202	51	261	54	179	27	158	30	106	16	70	54	Londonderry Lib.
Loughinshollin,	Ballymoney,	12,008	3,620	3,316	3,970	1,198	2,031	401	928	234	623	102	206	98	189	37	98	91	Loughinshollin.
	Magherafelt,																		
Tyrkeeran,	Londonderry,	3,941	796	891	2,145	448	1,224	286	781	158	531	105	391	133	286	58	165	185	Tyrkeeran.
	N.-T.-Limavady																		
Total,		24,756	6,926	7,309	14,444	2,909	7,145	1,983	4,168	862	2,778	558	1,911	816	1,353	274	708	404	

* Exclusive of the Borough of Coleraine.

† Exclusive of the Suburbs of Londonderry

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COUNTY OF LONGFORD.—Gross Population in 1831,—112,558.

A Return of the Net Number of Parliamentary Electors now Registered and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony in respect of each Qualification

Baronies.	£50 Freeholders.	£20 Freeholders.	£20 Leaseholders.	£10 Freeholders.	£10 Leaseholders.	£10 Sharers.	Total.	Male Population in 1831 aged 20 Years or upwards.
Abbeyshrule,	21	17	0	190	10	4	101	2,054
Ardagh,	43	20	10	130	43	2	248	4,555
Granard,	60	10	4	230	19	14	336	6,841
Longford,	30	17	2	137	14	2	212	5,763
Moydow,	22	9	1	126	11	–	169	2,841
Rathcline,	20	6	–	128	46	–	201	6,361
Total,	216	97	23	871	124	20	1,356	28 490

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total number of Tenements.	Under £5.	At £5 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £30.	At £30 and upwards.	At £30 and under £40.	At £40 and upwards.	At £40 and under £50.	At £50 and upwards.	At £50 and under £60.	At £60 and upwards.	Baronies.
Abbeyshrule,	Longford,	1,824	1 196	246	716	162	460	161	208	52	260	40	183	31	110	28	80	54
Ardagh,	Do.	5,535	1,662	343	1,678	856	1,156	610	773	137	556	93	418	192	326	59	192	132
	Granard,																	
Granard,	Do.	3,790	1,379	1,063	3,017	631	1,484	200	598	180	324	80	355	93	249	59	160	103
Longford,	Longford,	4,966	2,600	2 261	2,007	375	630	197	461	96	374	47	169	51	143	91	91	60
Moydow,	Do.	2,503	1 460	303	903	290	541	101	319	71	211	35	140	40	105	16	68	47
Rathcline,	Do.	2,864	1,581	473	1,283	302	710	196	408	82	268	55	170	53	122	96	60	41
Total,	Total,	19,584	10,190	4,654	9,194	2,663	6,149	1,954	3,267	616	2,198	350	1,412	509	1,055	227	654	437

John V. Crawford, *Clerk of the Peace.*

10th day of January, 1842.

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COUNTY OF LOUTH—Gross Population in 1831, (exclusive of Dundalk Borough),—97,403.

A Return of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next five Months, distinguishing the number in each Barony, in respect of each Qualification.

Baronies.	£50 Freeholders.	£32 Freeholders.	£32 Leaseholders.	£16 Freeholders.	£16 Leaseholders.	£16 Tenant-Charger.	Total.	Population in 1831, and in years as appears.
Ardee,	37	24	7	108	30	20	226	6,638
Dundalk, Lower,	41	6	1	54	6	8	117	4,665
Dundalk, Upper,	88	41	17	53	27	20	246	*8,671
Ferrard,	56	26	8	126	67	11	309	5,347
Louth,	27	7	1	45	3	3	86	2,324
Total,	310	103	31	450	128	60	1,162	23,345

Thomas Bermingham, *Clerk of the Peace*

17th day of January, 1842.

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Towns.	Total Number of Tenements.	Under £8.	At £8 and under £16.	At £16 and upwards.	At £16 and under £18.	At £18 and upwards.	At £20 and under £30.	At £30 and upwards.	At £35 and under £40.	At £40 and upwards.	At £45 and under £50.	At £50 and upwards.	At £60 and under £65.	At £65 and upwards.	At £67 and upwards.	Baronies.
Ardee,	Ardee,	3,416	848	314	1,532	279	1,048	100	700	160	605	91	458	102	392	64	205	234	Ardee.
	Do. Dundalk,																		
Dundalk, Lower,	Dundalk,	2,201	1,548	507	653	179	446	90	275	59	185	24	134	38	100	14	37	85	Dundalk, Lower.
Dundalk, Upper,	Dundalk,	1,730	560	409	1,000	305	761	199	456	83	284	49	249	81	261	61	156	115	Dundalk, Upper.
Ferrard,	Ardee,	2,261	1,004	374	1,497	209	963	161	654	126	493	63	367	92	304	49	212	109	Ferrard.
	Do. Drogheda,																		
Louth,	Ardee,	1,426	530	287	606	178	619	103	441	73	258	48	265	52	217	31	165	134	Louth.
	Do. Dundalk,																		
	Total,	10,546	4,470	2,291	6,178	1,324	3,837	649	2,526	499	1,061	244	1,468	350	1,214	181	884	702	

* Exclusive of Dundalk Borough.

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COUNTY OF MAYO.—GROSS POPULATION in 1841,—321,529.

A Return of the Not Number of Parliamentary Electors now Registered, and as the same appeared on the Revision at the present time, or within the months previous, distinguishing the number in each Barony in respect of each Qualification.

BARONIES.	£50 Freeholders.	£50 Freeholders.	£50 Leaseholders.	£10 Freeholders.	£10 Leaseholders.	£10 Rent-charge.	TOTAL.	Notice Population in 1841, aged 20 years or upwards.
Burrishoole,	13	8	–	70	–	–	97	9,867
Carra,	17	67	–	80	–	3	167	12,867
Clanmorris,	22	6	–	71	–	1	100	8,992
Costello,	37	10	–	206	–	–	249	16,910
Erris,	10	9	–	10	–	2	30	8,463
Gallen,	30	24	–	164	–	–	267	10,242
Kilmain,	41	9		83	–	1	134	9,106
Murrisk,	33	35		106	–	–	174	7,947
Tyrawley,	70	35	–	72	3	–	177	16,776
Total,	267	193	–	862	3	5	1,340	96,782

THOMAS GIBBES, *Clerk of the Peace.*

12th day of January, 1843

ABSTRACT of the NUMBER of TENEMENTS Valued for POOR RATES in each BARONY.

BARONIES.	UNIONS.	Total number of Tenements.	Under £4	At £4 and under £10.	At £10 and upwards.	At £15 and upwards.	At £20 and upwards.	At £25 and under £30.	At £30 and upwards.	At £35 and upwards.	At £40 and under £45.	At £45 and upwards.	At £50 and under £60.	At £60 and upwards.	At £70 and upwards.	At £80 and upwards.	At £90 and upwards.	At £100 and upwards.	BARONIES.
Burrishoole,	Castlebar,	6,763	6,025	679	738	73	169	30	80	17	54	6	37	9	29	5	19	14	Burrishoole.
	Westport,																		
Carra,	Ballinrobe,	8,966	7,329	1,288	1,767	216	326	96	318	43	318	34	170	48	151	37	140	76	Carra.
	Castlebar,																		
	Westport,																		
Clanmorris,	Ballinrobe,	4,960	3,111	615	1,185	115	340	60	225	26	160	21	180	28	109	10	81	71	Clanmorris
	Castlebar,																		
Costello,	Boyle,	8,417	5,677	1,250	2,340	233	481	80	246	44	169	26	124	20	96	18	70	53	Costello.
	Castlereagh,																		
	Swinford,																		
Erris,	Belmullet,	3,980	3,045	247	344	43	97	21	54	6	23	3	28	17	22	4	12	8	Erris.
	Westport,																		
Gallen,	Ballina,	7,719	5,441	1,756	2,372	208	514	70	216	42	146	23	98	26	73	9	49	41	Gallen
	Castlebar,																		
	Swinford,																		
Kilmain,	Ballinrobe,	8,889	4,799	1,136	1,791	264	655	140	401	63	231	23	208	42	158	32	146	114	Kilmain
Murrisk,	Westport,	5,693	3,161	335	542	28	207	42	109	24	67	11	43	9	82	8	23	15	Murrisk.
Tyrawley,	Ballina,	15,019	11,357	1,565	2,268	370	653	64	383	72	230	33	207	79	104	23	124	93	Tyrawley.
	Castlebar,																		
Total,		67,411	54,224	9,553	13,187	1,597	3,632	559	2,028	339	1,199	174	1,070	360	886	186	827	432	

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COUNTY OF MEATH.—Gross Population in 1831,—176,826

A Return of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, as within the next six Months, distinguishing the number in each Barony in respect of each Qualification.

Baronies.	£50 Freeholders.	£20 Freeholders.	£20 Leaseholders.	£10 Freeholders.	£10 Leaseholders.	Rent Charges.	Total.	Net Population in 1831, aged 20 years and upwards.
Deece, Lower,	13	2	2	18	4	3	30	692
Deece, Upper,	28	9	8	20	4	2	62	1,460
Demifore,	25	4	—	26	6	4	65	1,443
Dulock, Lower,	31	15	4	53	13	3	119	2,679
Dulock, Upper,	69	2	4	46	7	8	136	2,482
Dunboyne,	21	8	4	14	6	1	54	721
Kells, Lower,	26	3	5	31	1	4	67	3,386
Kells, Upper,	91	12	2	31	8	1	115	4,250
Lune,	18	6	—	61	2	3	87	1,036
Morgallion,	18	9	1	54	4	3	89	2,977
Moyfenragh, Low.	31	6	4	26	7	4	78	2,105
Moyfenragh, Up.	14	—	2	24	23	3	66	2,105
Navan, Lower	20	10	2	40	14	9	85	4,036
Navan, Upper	20	11	7	19	1	—	54	1,932
Rateath,	84	15	3	33	13	8	152	2,120
Skreen,	53	9	3	35	10	3	93	2,921
Slane, Lower,	24	9	—	38	1	—	73	3,401
Slane, Upper,	13	5	—	11	7	1	37	1,704
Total,	448	139	43	570	120	49	1,361	44,864

Robert Calmady, *Clerk of the Peace.*

Clerk of the Peace's Office, 15th day of December 1840.

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total number of Tenements.	Under £5.	£5 and under £10.	£10 and upwards.	£10 and under £15.	£15 and upwards.	£15 and under £20.	£20 and upwards.	£20 and under £30.	£30 and upwards.	£30 and under £40.	£40 and upwards.	£40 and under £50.	£50 and upwards.	£50 and under £60.	£60 and upwards.	£60 and under £70.	£70 and upwards.	£70 and under £80.	£80 and upwards.	Baronies.
Deece, Lower,	Dunshaughlin,	1,497	171	85	993	38	243	22	265	20	180	19	138	20	142	20	120	10	102	8	102	Deece, Lower
	Navan,																					
	Trim,																					
Deece, Upper,	Celbridge,	736	210	77	425	38	302	20	317	22	268	21	250	24	233	20	201	17	175	8	175	Deece, Upper
	Dunshaughlin,																					
	Trim,																					
Demifore,	Oldcastle,	1,376	693	382	377	161	303	126	449	67	216	46	251	49	226	28	160	15	150	7	151	Demifore.
Dulock, Lower,	Dulock, Lower,	1,366	436	187	709	137	605	56	436	38	436	37	382	39	345	30	279	18	243	8	243	Dulock, Lower
	Dunboyne,																					
	Navan																					
Dulock, Upper,	Dulock, Upper,	628	184	113	444	47	381	35	224	23	249	21	217	35	166	17	161	14	144	7	144	Dulock, Upper
	Dunboyne,																					
	Dunshaughlin,	289	65	53	320	17	177	16	160	9	144	8	135	9	137	12	118	10	100	5	100	Dunboyne.
Dunboyne,	Dunboyne,	721	209	83	320	17	177	16	160	9	144	8	135	9	137	12	118	10	100	5	100	
Kells, Lower,	Kells, Lower,	1,603	542	308	760	183	466	34	303	41	312	27	175	34	161	24	117	9	95	4	95	Kells, Lower
	Ballinborough,																					
	Kells,																					
	Navan,																					
Kells, Upper,	Kells, Upper,	3,602	2,317	379	1,002	203	920	108	567	97	519	62	422	73	366	46	289	34	244	8	244	Kells, Upper
	Do.																					
	Do.																					
	Oldcastle,																					
Lune,	Lune,	2,404	1,388	295	619	100	405	50	269	50	240	30	169	20	150	21	140	10	130	5	130	Lune
	Kells,																					
	Trim																					
Morgallion,	Morgallion,	1,771	1,313	206	560	61	607	69	276	80	217	19	153	92	166	15	144	22	122	8	122	Morgallion,
	Ballinborough,																					
	Kells,																					
	Navan,																					
	Trim,																					
Moyfenragh, Low.	Moyfenragh, Low	1,991	1,320	216	761	194	849	79	491	40	343	30	303	34	273	33	219	15	184	8	184	Moyfenragh, Low.
Moyfenragh, Up.	Moyfenragh Up.	1,691	1,080	184	658	111	491	68	290	42	291	26	174	26	148	19	129	10	119	8	119	Moyfenragh, Up.
	Do.																					
	Edenderry,																					
Navan, Lower	Navan, Lower,	3,749	1,344	323	909	149	976	91	480	90	319	45	346	58	303	25	156	11	111	7	111	Navan, Lower
	Kells,																					
	Navan,																					
Navan, Upper	Navan, Upper,	838	316	104	320	97	216	30	179	16	149	12	133	28	191	19	99	8	87	4	87	Navan, Upper
	Do.																					
	Trim,																					
Rateath,	Dunshaughlin,	2,349	223	98	459	41	328	31	297	31	266	17	258	34	213	19	194	17	176	8	176	Rateath.
	Do.																					
Skreen,	Skreen,	1,348	697	158	348	92	610	60	413	43	363	31	319	45	283	26	243	17	226	8	226	Skreen
	Do.																					
	Navan																					
Slane, Lower,	Slane, Lower,	891	344	222	247	111	426	38	414	38	256	37	217	33	186	19	142	13	129	8	129	Slane, Lower.
	Ardee																					
	Balbriggan																					
Slane, Upper,	Ardee,	1,820	769	280	779	169	357	31	268	44	307	38	263	31	228	35	177	14	163	8	163	Slane, Upper
	Do.																					
	Drogheda,																					
	Navan,																					
Total,		28,761	14,430	3,380	11,894	1,690	7,860	1,104	6,144	784	5,040	503	4,276	760	3,769	437	3,060	256	2,810			

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COUNTY OF MONAGHAN.—GROSS POPULATION in 1831,—195,836

A Return of the Net Number of Parliamentary Electors now Registered, and in for approaching for so entitled Vote at the present time, or within the next 6th Months, distinguishing the number in each Barony, in respect of each qualification

BARONIES.	£50 Freeholders.	£20 Freeholders.	£20 Leaseholders.	£10 Freeholders.	£10 Leaseholders.	£10 Chargers.	TOTAL.	Mean Population in year ending 1841
Cremorne,	74	47	7	513	21	7	665	11,510
Dartrey,	55	20	6	301	26	3	421	9,612
Farney,	12	–	13	11	148	–	184	9,799
Monaghan,	67	52	7	472	38	1	617	10,499
Trugh,	17	11	–	267	4	12	261	4,656
Total,	225	130	32	1564	237	31	2,137	45,600

ROBERT SMITH, *Clerk of the Peace*

18th day of January, 1842.

ABSTRACT of the NUMBER of TENEMENTS Valued for POOR RATES in each BARONY

BARONIES.	UNIONS	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £10 and under £15.	At £15 and under £20.	At £20 and under £25.	At £25 and under £30.	At £30 and under £40.	At £40 and under £50.	At £50 and under £60.	At £60 and under £70.	At £70 and under £80.	At £80 and under £90.	At £90 and under £100.	At £100 and under £150.	At £150 and under £200.	At £200 and upwards.	BARONIES.
Cremorne,	Castleshane,	9,146	4,479	2,808	4,670	1,654	1,861	412	807	155	408	101	276	85	174	28	89	61	Cremorne.
Do.	Castleblayney,																		
Do.	Crossmaglen,																		
Do.	Monaghan,																		
Dartrey,	Clones,	5,742	1,077	2,040	3,771	374	1,720	276	882	106	470	81	286	39	308	45	139	78	Dartrey
Do.	Crossmaglen,																		
Do.	Monaghan,																		
Farney,	Castleshane,	7,087	3,720	2,043	2,861	276	1,308	378	838	117	300	67	248	30	176	26	30	71	Farney.
Do.	Castleblayney,																		
Do.	Dundalk,																		
Monaghan,	Castleblayney,	6,037	2,210	2,420	4,220	929	1,608	434	679	177	453	82	376	91	156	37	100	66	Monaghan.
Do.	Monaghan,																		
Trugh,	Clogher,	2,840	1,187	1,004	1,505	422	799	162	376	60	210	38	143	50	116	19	80	47	Trugh.
Do.	Monaghan,																		
	Total,	31,851	12,768	10,841	17,843	3,970	7,502	1,631	3,558	700	1,851	364	1,261	288	867	154	471	323	

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QUEEN'S COUNTY.—Gross Population in 1831, (excepting parts of Portarlington and Carlow Borough),—141,878.

A Return of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the ensuing Assize, or within the next Six Months, distinguishing the number in each Barony, in respect of each Qualification.

Baronies.	£50 Freeholders.	£20 Freeholders.	£20 Leaseholders.	£10 Freeholders.	£10 Leaseholders.	£10 Chargers.	Totals.	Male Population in 1831 aged 20 years and upwards.
Ballyadams,	23	2	—	37	13	2	87	2,187
Cullinagh,	82	27	2	54	6	10	185	5,818
Maryborough, East,	39	18	10	37	16	6	111	2,084
Maryborough, West,	26	22	2	90	5	17	162	4,[illegible]
Portnahinch,	60	31	—	60	—	10	159	*8,[illegible]
Slievemargy,	50	6	3	75	11	4	158	†[illegible]
Stradbally,	19	17	5	98	2	8	149	5,964
Timoghanah,	42	34	8	104	4	4	192	4,372
Upper Ossory,	134	71	6	236	25	47	502	9,200
Total,	499	226	34	877	82	116	1,778	34,[illegible]

WILLIAM CARTHEW, *Clerk of the Peace.*

7th day of January 1841.

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total number of Tenements.	Under £5.	At £5 and under £10.	At £10 and under £15.	At £15 and under £20.	At £20 and under £25.	At £25 and under £30.	At £30 and under £35.	At £35 and under £40.	At £40 and under £45.	At £45 and under £50.	At £50 and upwards.	Baronies.
Ballyadams,	Athy,	1,624	890	334	278	138	201	76	158	60	188	24	108	29	114	13	85	72	Ballyadams.
Cullinagh,	Abbeyleix,	2,888	1,687	207	1,066	234	600	117	486	76	318	57	346	64	351	36	187	103	Cullinagh.
Maryborough, East,	Abbeyleix,	2,080	1,382	274	656	226	424	31	160	55	107	22	112	21	95	13	60	50	Maryborough, E
Do	Mountmelick,																		
Maryborough, West,	Abbeyleix,	3,150	2,269	428	891	179	455	116	288	58	179	25	111	30	60	8	56	47	Maryborough, W.
Do	Mountmelick,																		
Portnahinch,	Mountmelick,	1,849	1,152	344	490	158	346	62	214	98	162	20	113	12	93	19	74	55	Portnahinch
Slievemargy,	Carlow,	1,326	779	455	1,145	200	565	126	467	68	288	55	267	30	212	41	162	101	Slievemargy
Stradbally,	Athy,	1,878	740	228	620	161	481	68	270	42	207	22	168	34	183	19	162	83	Stradbally
Timoghanah,	Mountmelick,	2,749	2,749	803	1,000	161	437	158	316	66	207	31	145	60	111	26	70	60	Timoghanah.
Upper Ossory,																			
Castrel of Clarmallagh,	Abbeyleix,	1,671	770	346	804	160	550	84	386	68	261	57	258	40	170	25	138	104	Upper Ossory
Do	Rosenea,																		
Clondonagh,	Abbeyleix,	2,610	891	351	1,116	235	738	137	503	81	340	62	305	52	202	34	141	107	
Do.	Rosenea,																		
Upperwoods,	Abbeyleix,	1,557	1,044	290	812	104	665	67	361	55	254	60	169	47	141	21	94	72	
Do.	Mountmelick,																		
Total,		29,403	14,209	3,918	8,490	1,919	5,032	860	3,008	687	2,612	303	1,986	437	1,368	256	1,196	870	

* Exclusive of part of the Borough of Portarlington.

† Exclusive of part of Carlow Borough.

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COUNTY OF ROSCOMMON.—Gross Population in 1831, (excepting Athlone Borough)—243,896.

A Return of the Net Number of Parliamentary Electors now Registered, and as for expediting to be entered in Vote at the general time, and in the year 1848, Men in, distinguishing the number in each Barony in respect of each qualification.

Baronies.	£50 Freeholders.	£20 Freeholders.	£20 Leaseholders.	£10 Freeholders.	£10 Leaseholders.	Rent Charges.	Total.	Male Population in 1841, aged 20 years and upwards.
Athlone,	76	10	–	37	–	5	118	*11,240
Ballintober	62	19	–	140	10	1	244	17,034
Ballymoe,	14	1	–	3	4	–	22	1,783
Boyle,	39	24	–	390	66	3	524	14,890
Moycarnan,	9	1	–	1	–	–	11	1,020
Roscommon	34	10	–	71	18	3	136	9,503
Total,	268	65	–	638	98	14	1,050	55,507

John Morow, *Clerk of the Peace.*
21st day of January, 1848

Abstract of the Number of Tenements Valued for Poor Rates in each Barony

Sub-baronies.	Towns.	Total number of Tenements.	Under £1.	At £1 and under £10.	At £10 and under £15.	At £15 and under £20.	At £20 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £25 and under £40.	At £40 and upwards.	At £40 and under £50.	At £50 and upwards.	Baronies.
Athlone,	Athlone,															
Do.	Ballinasloe,	6,064	3,541	1,785	2,743	428	1,008	153	679	*76	417	47	341	60	204	37	229	101	Athlone.
Do.	Roscommon,																	
Ballintober,																		
North Division,	Castlerea-on-Suck,																	Ballintober, N.
Do.	Longford,	11,876	8,464	2,110	3,538	583	1,263	174	740	143	971	12	430	73	358	57	368	229	
South "	Roscommon,																	Ballintober, S.
Castlerea, "	Castlerea,																	Castlerea Div.
Ballymoe,	Ballymoe,																	
	Castlerea,	1,687	710	186	268	56	183	14	137	15	118	5	66	0	99	5	64	61	Ballymoe.
Do.	Roscommon,																	
Boyle,	Boyle,																	
Do.	Castlerea-on-Shan.,																	Boyle.
Frenchpark Divisn.	Boyle,	11,898	6,227	2,813	4,321	817	1,619	243	791	180	482	61	310	65	268	41	293	162	
Do.	Castlerea-on-Shan.,																	
Do.	Castlerea,																	Frenchpark Div.
Moycarnan,	Ballinasloe,	1,339	1,031	218	429	60	164	26	104	16	76	16	56	15	81	5	33	28	Moycarnan.
Roscommon,	Boyle,																	
Do.	Castlerea-on-Shan.,	6,566	4,843	1,270	1,958	309	679	93	379	62	205	32	234	43	202	31	150	128	Roscommon.
Do.	Roscommon,																	
	Total,	40,540	27,104	* 436	13,241	2,179	4,803	701	3,329	467	1,928	202	1,430	273	1,200	174	999	810	

* Exclusive of the Borough of Athlone.

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COUNTY OF SLIGO.—Gross Population in 1831, (excepting Sligo Borough),—156,613

A Return of the Non Number of Parliamentary Electors now Registered, and so far apparently to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony, in respect of each Qualification.

Baronies.	£50 Freeholders.	£20 Freeholders.	£20 Leaseholders.	£10 Freeholders.	£10 Leaseholders.	£10 Rent Charge.	Total.	Main Population in 1831 aged 20 years or upwards.
Carbery,	77	87	4	170	3	7	332	*8,039
Coolavin,	17	4	--	77	--	--	98	2,060
Corran,	20	20	1	74	1	3	124	4,190
Leney,	44	20	1	148	2	9	214	7,809
Tyrea,	64	11	9	55	--	5	137	8,055
Tyrrell,	69	18	8	109	26	2	244	5,722
Total,	292	130	11	634	33	19	1,139	37,325

R. W. Weeks, *Clerk of the Peace.*

21st day of January, 1842.

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Electors.	Total number of Tenements.	Under £5	At £5 and under £15.	At £15 and under £20.	At £20 and upwards.	At £16 and under £30	At £30 and upwards.	At £31 and under £50	At £50 and upwards.	At £51 and under £100	At £100 and upwards.	At £101 and under £200	At £200 and upwards.	At £201 and under £300	At £300 and upwards.	At £301 and under £400	At £400 and upwards.	Baronies.
Carbery,	Sligo,	4,651	2,542	1,344	3,109	370	768	140	205	53	668	50	179	79	143	58	54	30	Carbery
Coolavin,	Boyle,	1,873	921	645	761	142	206	34	64	13	40	2	28	4	26	8	29	16	Coolavin.
Corran,	Boyle,	2,604	1,261	930	1,053	241	694	114	253	37	230	37	182	36	145	35	109	84	Corran.
	Do. Sligo,																		
Leney,	Sligo,	3,528	3,147	1,673	2,479	394	803	150	400	69	250	43	181	42	182	32	93	79	Leney.
	Do. Swanford,																		
Tyrea,	Ballina,	7,684	4,740	1,537	2,344	488	837	130	420	74	400	41	210	58	178	26	118	93	Tyrea.
	Do. Sligo,																		
Tyrrell,	Boyle,	4,631	2,378	1,398	2,248	403	348	160	442	79	302	30	208	49	181	94	102	78	Tyrrell.
	Do. Sligo,																		
Total,		37,364	15,090	7,607	11,955	2,038	4,156	733	2,002	378	1,389	203	988	270	781	184	511	377	

* Exclusive of the Borough of Sligo.

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COUNTY OF TIPPERARY.—GENERAL POPULATION in 1831, (exclusive of Cashel and Clonmel Boroughs),—552,133

A Return of the Net Number of Parliamentary Electors now Registered and in the approaching to be entitled to Vote on the present time, or with a the next Six Months, distinguishing the number in each Barony, in respect of each Qualification.

BARONIES.	£50 Freeholders.	£20 Freeholders.	£20 Leaseholders.	£10 Freeholders.	£10 Leaseholders.	£10 Householders.	Total	Whole Population in 1831, aged 20 years or upwards.
Clanwilliam,	59	20	3	60	31	5	245	12,609
Eliogarty,	78	21	6	104	84	6	340	9,184
Ifa & Offa, East	95	46	13	68	13	6	241	*8,372
Ifa & Offa, West	76	10	1	104	15	1	215	9,543
Iverin,	46	21	1	141	9	3	220	6,222
Kilnamanagh,	71	8	3	157	6	8	261	7,364
Middlethird,	67	53	3	145	13	6	317	19,723
Ormond, Lower	132	59	4	115	13	14	337	10,446
Ormond, Upper	63	16	2	76	3	1	161	9,543
Owney and Arra,	53	16	1	63	4	2	139	7,018
Slievardagh,	31	21	–	246	13	1	312	7,949
Total,	511	300	41	1412	191	51	2,679	98,814

See Letter on page 34.

T. SARSIER, *Clerk of the Peace.*
30th day of January, 1842.

ABSTRACT of the NUMBER of TENEMENTS Valued for POOR RATES in each BARONY.

BARONIES.	BARONIES.	Total Number of Tenements.	Under £8.	At £8 and under £10.	At £10 and under £15.	At £15 and upwards.	At £15 and under £16.	At £16 and upwards.	At £16 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £25 and under £30.	At £30 and upwards.	At £30 and under £40.	At £40 and upwards.	At £50 and upwards.	BARONIES.
Clanwilliam,	Tipperary,	6,294	2,960	953	2,355	550	2,382	447	1,350	295	1,403	209	1,105	813	809	164	896	402	Clanwilliam.
Eliogarty,	Thurles,	6,710	3,763	1,142	2,907	598	1,522	387	1,256	223	850	144	590	153	462	86	306	219	Eliogarty
Ifa & Offa, East	Carrick-on-Suir	4,030	2,221	542	1,290	283	1,200	198	1,015	130	625	113	603	142	379	118	437	328	Ifa & Offa, East.
Do.	Clonmel,																		
Ifa & Offa, West	Clogheen,	7,264	4,799	1,060	2,512	300	1,443	278	890	154	558	117	474	131	257	59	286	177	Ifa & Offa, West.
Iverin,	Roscrea,	4,227	2,179	804	2,043	428	1,154	216	728	136	509	107	378	79	266	54	187	122	Iverin.
Do.	Thurles,																		
Kilnamanagh,	Cashel,	4,397	2,255	548	2,148	454	1,502	602	509	189	606	86	495	198	345	37	288	153	Kilnamanagh
Do.	Thurles,																		
Do.	Tipperary,																		
Middlethird,	Cashel,	5,986	3,094	529	3,892	316	3,099	340	1,853	270	1,923	150	943	243	787	130	544	411	Middlethird
Ormond, Lower	Nenagh,	6,164	3,284	1,154	3,580	501	1,746	315	1,325	611	910	122	600	150	376	60	300	201	Ormond, Lower.
Do.	Parmonstown,																		
Ormond, Upper	Nenagh,	3,089	1,448	319	1,641	270	1,019	168	753	133	350	85	432	95	303	54	244	196	Ormond, Upper
Owney and Arra,	Nenagh,	3,459	1,524	773	1,364	335	892	177	567	98	200	60	292	78	228	39	151	112	Owney and Arra.
Slievardagh,	Callan,	4,120	2,034	667	2,195	397	1,458	264	1,061	185	797	131	512	141	491	67	340	253	Slievardagh.
Do.	Carrick-on-Suir																		
Do.	Cashel,																		
Do.	Thurles,																		
Total,	Total,	55,938	29,543	9,459	26,045	4,814	16,396	3,676	11,781	2066	8,726	1382	6,647	1674	5,316	677	3,641	2,058	

* Exclusive of the Borough of Clonmel.

† Exclusive of the Borough of Cashel.

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COUNTY OF TYRONE.—Gross Population in 1821,—(excepting Dungannon Borough),—300,953.

A Return of the Not Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony in respect of each Qualification.

Baronies.	£50 Freeholders.	£20 Freeholders.	£20 Leaseholders.	£10 Freeholders.	£10 Leaseholders.	Rent Charges.	Total.	Min. Population in 1821 aged 20 years or upwards.
Clogher,	48	21	5	95	2	0	171	9,206
Dungannon,	107	79	16	540	7	13	762	*26,824
Omagh,	110	139	12	650	11	0	922	17,434
Strabane,	56	29	11	527	3	8	644	17,177
Total,	323	268	47	1,812	23	66	2,521	72,701

Daniel Archibald, *Clerk of the Peace*
28th day of January, 1849

Abstract of the Number of Tenements Valued for Poor Rates in each Barony

Baronies.	Unions	Total Number of Tenements	Under £6	At £6 and under £10.	At £6 and upwards.	At £10 and under £15	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £30.	At £20 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and under £60.	At £50 and upwards.	Baronies.
Clogher,	Clogher,	5,752	2,522	1,857	3,230	782	1,573	296	671	138	281	68	243	73	163	49	90	50	Clogher
	Do. Dungannon,																		
	Do. Omagh,																		
Dungannon,	Dungannon, Armagh,	19,137	6,891	5,821	10,296	2,225	4,471	901	2,170	468	1,276	233	807	278	574	115	296	138	Dungannon.
	Do. Clogher,																		
	Do. Cookstown,																		
	Do. Dungannon,																		
Omagh,	Omagh, Castlederg,	3,905	4,151	3,141	5,716	1,363	2,556	507	1,263	281	736	167	455	159	286	69	135	69	Omagh
	Do Enniskillen																		
	Do Lowtherstown,																		
	Do Omagh,																		
Strabane,	Strabane Castlederg	3,074	3,360	2,310	4,679	923	2,465	567	1,483	350	916	201	660	202	305	79	163	61	Strabane.
	Do. Gortin,																		
	Do. Omagh,																		
	Do. Strabane,																		
Total,	Total,	42,918	18,511	16,029	28,007	5,291	10,974	2,268	5,603	1237	3,308	681	2,071	712	1,360	265	578	293	

* Exclusive of the Borough of Dungannon.

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COUNTY OF WATERFORD.—GENERAL POPULATION IN 1841, (excepting Clonmel and Dungarvan Boroughs), 133,172

A Return of the Not Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the upwards in each Barony in respect of each Qualification.

BARONIES.	£20 Freehold.	£20 Copyhold.	£20 Leasehold.	£10 Freehold.	£10 Copyhold.	£10 Leasehold.	Rent Charge.	Total.	Male Population in 1841 aged 21 years or upwards.
Coshlride & Coshmore	31	24	9	72	18	2		140	7,581
Decies within Drum,	21	16	–	112	1	4		158	8,018
Decies without Drum,	49	16	5	96	26	12		198	*7,478
Gaultier,	24	19	–	57	32	2		134	2,681
Glenahiry,	7	–	–	16	1	–		24	1,275
Middlethird,	99	9	1	46	4	6		33	5,856
Upperthird,	33	7	–	106	12	4		182	†6,927
Total,	198	70	7	504	76	20		870	54,796

ABSTRACT of the NUMBER of TENEMENTS Valued for POOR RATES in each BARONY

BARONIES.	WHERE.	Total upwards of Tenements.	Under £5.	At £5 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £30 and under £40.	At £40 and upwards.	At £40 and under £50.	At £50 and upwards.	BARONIES.
Coshlride & Coshmore	Lismore,	3,202	1,406	674	1,797	340	1,123	180	783	126	534	79	409	113	369	76	271	201	Coshlride & Coshmore
Decies within,	Dungarvan,	3,883	1,664	574	1,192	210	830	138	609	122	474	63	353	110	280	35	189	116	Decies within.
Decies without,	Do.	3,638	637	574	1,771	360	1,307	178	1,142	187	864	109	777	161	608	150	487	95	Decies without.
Do.	Lismore,																		
Do.	Waterford,																		
Gaultier,	Do.	1,172	436	184	744	108	803	94	451	49	367	30	318	78	283	58	307	137	Gaultier.
Glenahiry,	Clonmel,	614	423	137	268	35	262	41	167	98	124	12	83	28	98	14	44	30	Glenahiry
Middlethird,	Waterford,	1,346	339	250	1,006	160	730	96	561	87	400	87	428	151	379	65	271	205	Middlethird.
Upperthird,	Carrick-on-Suir	3,134	1,016	397	1,208	152	901	116	829	78	713	74	635	120	501	39	432	345	Upperthird.
Do.	Clonmel,																		
Do.	Dungarvan,																		
Do.	Waterford,																		
	Total,	18,371	7,037	2,800	8,204	1,365	5,874	843	4,522	549	3,724	430	3,036	743	2,626	436	1,803	1,303	

RAY DELAMAIN, *Clerk of the Peace*

17th day of January, 1842

* Exclusive of the Borough of Dungarvan.

† Exclusive of part of Clonmel Borough

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COUNTY OF WESTMEATH.—Gross Population in 1831, (excepting Athlone Borough),—121,173.

A Return of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time, or within the next Six Months, distinguishing the number in each Barony, in respect of each Qualification.

Baronies	£50 Freeholders	£20 Freeholders	£20 Leaseholders	£10 Freeholders	£10 Leaseholders	£5 Chargers	Total.	Male Population in 1831 aged 20 years or upwards.
Brawney & Clonlonan	37	10	3	31	10	2	113	*4,000 / 9,372
Corkarre,	31	9	3	50	9	4	96	1,002
Delvin,	72	4	–	73	8	3	104	2,530
Demifore,	29	5	2	89	9	2	137	2,703
Farbill,	37	8	2	54	1	1	160	2,111
Fartullagh,	31	4	–	87	–	5	33	2,110
Kilkenny West,	20	2	4	61	27	–	73	3,126
Moyashel,	35	10	2	36	20	3	163	3,978
Moygoish,	36	6	2	120	1	2	173	4,002
Rathconrath,	26	1	1	50	39	1	134	3,022
Total,	304	79	21	703	113	22	1,330	31,676

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies	Towns.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.	Baronies.
Brawney,	Athlone,	872	216	141	327	36	160	37	197	10	73	11	51	16	40	10	30	20	Brawney
Clonlonan,	Athlone,	1,761	722	466	1,030	203	633	111	389	73	206	42	137	45	148	36	103	70	Clonlonan
Corkarre,	Mullingar,	1,144	404	165	544	76	264	65	308	37	253	34	310	42	162	39	146	116	Corkarre.
Delvin,	Kells																		
Do.	Mullingar,	1,060	933	243	757	127	511	62	364	54	302	35	232	46	274	90	168	146	Delvin.
Do.	Oldcastle,																		
Demifore,	Granard,																		
Do	Mullingar,	2,018	1,054	353	1,053	216	719	101	497	83	300	53	312	79	260	39	185	147	Demifore.
Do.	Oldcastle,																		
Farbill,	Mullingar,	1,927	817	154	510	98	456	95	365	47	263	32	228	44	186	28	142	117	Farbill.
Fartullagh,	Mullingar,	1,654	979	179	429	109	469	82	367	51	270	62	224	43	192	33	145	111	Fartullagh.
Kilkenny West,	Athlone,	1,793	902	152	390	109	478	80	330	45	229	37	193	30	147	30	153	73	Kilkenny West.
Moyashel,	Mullingar,	2,386	1,410	283	370	176	687	102	611	70	400	46	390	36	268	46	221	173	Moyashel.
Do.	Athlone,																		
Do.	Mullingar	3,014	1,770	400	1,238	252	769	101	617	93	389	50	299	74	265	46	181	113	Moyashel.
Do.	Tullamore,																		
Moygoish,	Granard,																		
Do.	Mullingar,	1,434	731	180	768	141	583	87	440	83	343	44	268	56	314	32	158	120	Moygoish
Rathconrath,	Athlone,	2,496	1,380	324	1,046	208	725	93	510	79	429	69	344	78	289	55	204	149	Rathconrath.
Do.	Shillingar,																		
Total,		21,559	12,831	3,384	9,764	1,874	6,340	1,066	4,056	740	3,060	461	2,377	633	2,396	497	1,741	1,354	

* Inhabitants of the Borough of Athlone.

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COUNTY OF WEXFORD.—Gross Population in 1841, (excepting New Ross and Wexford Boroughs),—187,020

A Return of the 20th Number of Freeholders Electors now Registered, will be the appearing to be entitled to vote at the general Elections within the said Baronies, distinguishing the Number in each Barony in respect of each qualification.

Baronies.	20s. Freeholders.	£20 Freeholders.	£20 Leaseholders.	£20 Freeholders.	£20 Leaseholders.	£20 Chargers.	Total	New Population in 1841 aged 20 years or upwards.
Ballaghkeen,	66	20	2	245	20	8	367	6,741
Bantry,	60	28	3	254	50	4	417	*8,896
Bargy,	30	5	—	183	17	3	238	3,071
Forth,	55	16	2	123	4	2	203	†3,193
Gorey,	67	26	—	201	6	6	312	5,192
Scarawalsh,	82	30	1	354	13	6	512	7,565
Shelburne,	17	1	—	94	7	1	120	4,269
Shelmalier,	48	4	4	127	26	2	210	5,993
Total,	502	129	14	1481	134	27	2,177	42,044

Anthony Hawkins, *Clerk of the Peace*

January, 1843.

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Unions.	Total number of Tenements.	Under £5.	At £5 and under £10	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £25 and under £30	At £30 and upwards.	At £30 and under £40	At £40 and upwards.	At £40 and under £50.	At £50 and upwards.	At £50 and upwards.	Baronies.
Ballaghkeen,	Enniscorthy,	5,757	3,913	264	3,544	439	1,716	284	1,912	246	928	157	482	164	524	116	349	230	Ballaghkeen.
	Gorey,																		
	Wexford,																		
Bantry,	Enniscorthy,	4,050	1,339	209	3,022	549	2,473	371	1,980	316	713	110	434	163	379	71	231	156	Bantry.
	New Ross																		
	Wexford,																		
Bargy,	Bargy,	2,209	1,500	244	694	164	462	107	403	95	360	61	303	37	243	42	170	134	Bargy
	Do.																		
Forth,	Forth,	2,430	1,200	336	1,160	196	854	110	360	113	477	63	264	102	302	54	200	140	Forth.
Gorey,	Enniscorthy,	3,080	1,710	438	1,370	261	1,454	249	1,132	213	677	140	601	161	621	99	343	242	Gorey
	Gorey,																		
Scarawalsh,	Enniscorthy,	6,140	3,107	1,019	3,025	658	2,027	375	1,369	259	984	209	734	216	545	117	350	213	Scarawalsh.
	Gorey,																		
Shelburne,	New Ross,	2,784	1,108	389	1,626	356	1,046	260	684	143	454	76	311	93	241	87	189	129	Shelburne.
Shelmalier,	Enniscorthy,	3,270	1,658	576	1,519	286	945	179	360	199	681	131	336	106	268	83	196	136	Shelmalier
	Do. New Ross,																		
	Do. Wexford,																		
	Total,	30,271	14 990	3,061	15,376	2,046	12,283	1 932	7,458	1353	5,223	920	3,970	1284	3,009	589	1,930	1,377	

* Exclusive of the Borough of New Ross.

† Exclusive of the Borough of Wexford.

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COUNTY OF WICKLOW.—Gross Population in 1831,—121,557.

A Review of the Net Number of Parliamentary Electors now Registered, and so far appearing to be entitled to Vote at the present time or within the next Six Months, distinguishing the number in each Barony in respect of each Qualification.

Baronies.	£50 Freeholders.	£20 Freeholders.	£20 Leaseholders.	£10 Freeholders.	£10 Leaseholders.	Small Gentry.	Total.	Male Population to last, aged 20 years or upwards.
Arklow,	79	31	9	193	12	17	341	5,005
Ballinacor,	54	11	5	190	38	8	306	5,850
Newcastle,	102	54	5	91	90	15	247	3,317
Rathdown,	33	16	12	56	22	2	139	2,731
Shillelagh,	13	6	2	210	3	9	261	2,388
Talbotstown, Low	33	8	7	31	6	3	107	3,017
Talbotstown, Up	35	36	3	143	18	21	256	4,426
Total,	391	118	47	916	184	79	1,678	26,335

Abstract of the Number of Tenements Valued for Poor Rates in each Barony.

Baronies.	Deises.	Total number of Tenements.	Under £8.	At £8 and under £16.	At £16 and upwards.	At £16 and under £31.	At £31 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.	Baronies.
Arklow,	Rathdrum,	3,438	1,834	342	1,609	208	1,647	173	994	124	821	91	607	141	666	36	465	379	Arklow
Ballinacor,	Ballinglas,	2,600	1,442	710	2,148	434	1,458	393	1,084	174	704	114	550	160	410	77	303	183	Ballinacor.
Do.	Rathdrum,																		
Do.	Shillelagh,																		
Newcastle,	Rathdrum,	2,342	1,064	340	1,279	198	939	113	735	55	516	72	626	62	454	73	359	250	Newcastle.
Rathdown,	Rathdown,	1,630	797	269	838	132	573	81	436	51	367	68	358	68	232	49	190	140	Rathdown.
Shillelagh,	Shillelagh,	1,864	770	378	1,116	230	737	251	817	77	363	63	319	80	236	49	179	120	Shillelagh.
Talbotstown, Low	Ballinglas,	2,117	873	417	1,142	534	725	107	431	73	364	43	311	54	268	43	161	159	Talbotstown, Low.
Do.	Nuns,																		
Talbotstown, Up	Ballinglas,	2,761	1,330	366	1,435	275	1,080	193	911	103	681	180	488	114	369	90	249	180	Talbotstown, Up.
Total,		16,072	8,430	2,843	9,577	1,749	6,739	1,491	4,908	740	3,809	660	5,158	734	2,808	407	1,934	1,337	

Samuel Tighe, Deputy Clerk of the Peace.

12th day of January, 1842.

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No. III.—Returns by the Clerks of the Peace for Counties of Cities and Towns, also for Counties at large containing Boroughs,—of the Number of Parliamentary Electors on the Registries in January, 1842, and so far appearing to be entitled to Vote then, or within the succeeding Six Months, in respect of each Qualification.

COUNTY OF THE TOWN OF CARRICKFERGUS.

£50	£20		£10			Rent Charges.	40s.	Corporate Rights.			Total.
Freeholds.	Freeholds.	Leaseholds.	Households.	Freeholds.	Leaseholds		Freeholds.	As Freemen.	Other rights, if any.		
12	7	1	168	1	4	1	–	762	–	–	956

4th February, 1842. David Legg, *Clerk of the Peace.*

COUNTY OF THE CITY OF CORK.

180	98	42	3,066	8	75	8	137	794	–	–	4,423

10th January, 1842. George Foott, *Clerk of the Peace.*

COUNTY OF THE TOWN OF DROGHEDA.

15	13	5	231	2	18	1	77	116	–	–	478

12th January, 1842. Joseph Holmes, *Clerk of the Peace.*

COUNTY OF THE CITY OF DUBLIN.

803	319	971	7,182	231	1,630	36	4	3,492	–	–	14,668

The foregoing Return contains the total number of Parliamentary Electors Registered, commencing in February, 1834, and ending in January, 1842, comprising a term of eight years.

In July, 1841, the number on the Books was 12,264,—the number that polled, 7,699.

10th February, 1842. Archer & Dickinson, *Clerks of the Peace.*

COUNTY OF THE TOWN OF GALWAY.

Entitled to Vote at the present time.

46	8	11	575	1	1	–	145	383	–	–	1,170

Or within the next Six Months.

44	7	13	570	1	2	–	140	370	–	–	1,147

14th January, 1842. John M. O'Hara, *Clerk of the Peace.*

COUNTY OF THE CITY OF KILKENNY.

36	13	6	354	1	4	1	56	118	–	–	589

10th January, 1842. Patrick Watters, *Clerk of the Peace.*

COUNTY OF THE CITY OF LIMERICK.

151	68	12	1,518	6	6	2	184	172	–	–	2,119

31st January, 1842. William Roche, *Clerk of the Peace.*

COUNTY OF THE CITY OF WATERFORD.

34	20	19	875	5	5	1	18	567	–	–	1,544

12th January, 1842. R. Cooke, *Clerk of the Peace.*

CITY OF LONDONDERRY.

Freeholders.	Householders.		Corporate Bodies.			Total.
	£10.	£5.	Freemen.	Other Rights.		
–	539	–	181	–	–	720

10th January, 1842. James Gregg, *Clerk of the Peace for the City and County.*

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No. III. *continued.*—Returns by the Clerks of the Peace for Counties of Cities and Towns, also for Counties at large containing Boroughs,—of the Number of Parliamentary Electors on the Registries in January, 1842, and so far appearing to be entitled to Vote then, or within the succeeding Six Months, in respect of each Qualification.

BOROUGH OF ARMAGH.

Freeholders.	Householders.		Corporate Bodies.			Total.
	£10.	£5.	Freemen	Other Rights.		
–	947	–	–	Burgesses, -	13	960

January, 1842. Leonard Dobbin, Jun., *Clerk of the Peace for Armagh County*

BOROUGH OF ATHLONE.

–	399	–	15	–	–	414

15*th January*, 1842. G. Fetherston II., *Clerk of the Peace for the County of Westmeath.*

BOROUGH OF BANDON.

–	465	–	12	Free Burgess, -	1	478

18*th January*, 1842. W. Ware, *Clerk of the Peace for the County of Cork.*

BOROUGH OF BELFAST.

–	4,567	–	–	–	–	4,567

Note.—Of this number not more than about 2,100 could be brought to the Poll.

15*th January*, 1842. S. Darcus, *Clerk of the Peace for Antrim County.*

BOROUGH OF CARLOW.

–	600	–	–	Burgesses, -	12	612

17*th January*, 1842. A. J. Humfrey, *Clerk of the Peace for Carlow County.*

BOROUGH OF CASHEL.

–	295	–	–	–	–	295

20*th January*, 1842. T. Sadleir, *Clerk of the Peace for Tipperary County.*

BOROUGH OF CLONMEL.

–	528	–	109	–	–	637

20*th January*, 1842. T. Sadleir, *Clerk of the Peace for Tipperary County.*

Court-House, Nenagh, 20*th January*, 1842.

Sir,—I have the honor to transmit to you herewith, a Return of the Freeholders of the County of Tipperary, as they appear on the Registry Book up to the end of the year 1841—together with similar Returns for the Boroughs of Clonmel and Cashel.

As we have not power in this Country to revise the List of Freeholders annually, I am obliged to say the Returns now sent are not correct Returns of the *Net* number capable of Voting,—but the strength of the County may be judged from the circumstance that at the contested Election in 1837, when *every exertion* was used by *all parties*, only 1,093 persons were polled.

I have the honor to be,

Sir,

Your most obedient humble servant,

T. Sadleir, *Clerk of the Peace, County Tipperary.*

Edward Lucas, Esq., &c., &c., &c.

BOROUGH OF COLERAINE.

–	334	–	6	Aldermen, - Burgesses, -	5 24	369

No Freehold or £5 Qualification in the Borough.

10*th January*, 1842. James Gregg, *Clerk of the Peace for the City and County of Londonderry.*

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No. III. *continued.*—RETURNS by the CLERKS of the PEACE for COUNTIES of CITIES and TOWNS, also for COUNTIES at large containing Boroughs,—of the Number of PARLIAMENTARY ELECTORS on the Registries in January, 1842, and so far appearing to be entitled to Vote then, or within the succeeding Six Months, in respect of each Qualification.

Freeholders.	Householders.		Corporate Bodies.			Total.
	£10.	£5.	Freemen.	Other Rights.		
BOROUGH OF DOWNPATRICK.						
–	252	120	–	–	–	372
29th *January*, 1842. ROWLAND CRAIG, *Clerk of the Peace for Down County.*						
BOROUGH OF DUNDALK.						
–	589	–	6	–	–	595
17th *January*, 1842. THOMAS BOURNE, *Clerk of the Peace for Louth County.*						
BOROUGH OF DUNGARVAN.						
201	225	16	–	–	–	442
17th *January*, 1842. DAT. DELANDRE, *Clerk of the Peace for Waterford County.*						
BOROUGH OF DUNGANNON.						
–	348	–	–	Free Burgesses,	19	367
28th *January*, 1842. DANIEL AUCHINLECK, *Clerk of the Peace for Tyrone County.*						
BOROUGH OF ENNIS.						
–	247	–	1	–	–	248
22nd *January*, 1842. WM. KEAN, *Clerk of the Peace for Clare County.*						
BOROUGH OF ENNISKILLEN.						
–	235	–	–	Burgesses,	18	253
19th *January*, 1842. ADAM NIXON, *Clerk of the Peace for Fermanagh County.*						
BOROUGH OF KINSALE.						
–	At £20 303 1	–	24	–	–	328
20th *January*, 1842. W. WARE, *Clerk of the Peace for Cork County.*						
BOROUGH OF LISBURN.						
–	128	–	–	–	–	128
15th *January*, 1842. S. DARCUS, *Clerk of the Peace for Antrim County.*						
BOROUGH OF MALLOW.						
78	272	–	–	–	–	350
13th *January*, 1842. W. WARE, *Clerk of the Peace for Cork County.*						

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No. III. *continued.*—Returns by the Clerks of the Peace for Counties of Cities and Towns, also for Counties at large containing Boroughs,—of the Number of Parliamentary Electors on the Registries in January, 1842, and so far appearing to be entitled to Vote then, or within the succeeding Six Months, in respect of each Qualification.

Freeholders.	Householders.		Corporate Bodies.			Total.
	£10.	£5.	Freemen.	Other Rights.		
BOROUGH OF NEW ROSS.						
–	300	–	7	–	–	307
13th *January*, 1842. Anthony Hawkins, *Clerk of the Peace for Wexford County.*						
BOROUGH OF NEWRY.						
–	1,034	102	–	–	–	1,136
29th *January*, 1842. Rowland Craig, *Clerk of the Peace for Down County.*						
BOROUGH OF PORTARLINGTON.						
–	190	–	9	Portrieve, –	1	200
17th *January*, 1842. Wm. Caldbeck, *Clerk of the Peace for Queen's County.*						
BOROUGH OF SLIGO.						
–	988	–	–	–	10	998
21st *January*, 1842. R. B. Wynne, *Clerk of the Peace for Sligo County.*						
BOROUGH OF TRALEE.						
–	464	–	–	–	10	474
13th *January*, 1842. P. Orosbie, *Clerk of the Peace for Kerry County.*						
BOROUGH OF WEXFORD.						
–	247	–	117	–	–	364
13th *January*, 1842. Anthony Hawkins, *Clerk of the Peace for Wexford County.*						
BOROUGH OF YOUGHAL.						
6	438	–	81	–	–	525
18th *January*, 1842. W. Ware, *Clerk of the Peace for Cork County.*						

Letter

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No. IV.—Letter from the Right Honorable Lord Eliot, to George Nicholls, Esq., Poor Law Commissioner acting in Ireland.

Dublin Castle,

29th November, 1841.

Sir,

His Excellency the Lord Lieutenant is desirous of obtaining for the information of Her Majesty's Government, a Return from the several Unions, in which the Valuations have been completed, of the Number of Rate-payers, classed under each of the following heads, viz. :—

The number of Tenements valued to the Poor Rate, at an amount—

Under £5.			
At	£5	and under	£10.
„	£10	„	£15.
„	£15	„	£20.
„	£20	„	£25.
„	£25	„	£30.
„	£30	„	£40.
„	£40	„	£50.
„	£50 and upwards.		

Total number of Tenements valued in the Union.

His Excellency is also anxious to know what proportion the Rating bears to the real Value in each Union.

You will probably be able to obtain this information either directly from the several Boards of Guardians, or through the intervention of the Assistant Commissioners, and it is very important that it should be obtained as early and in as accurate a shape as possible.

It is very desirable that the Returns should be so arranged as that the number of Rate-payers of each class, in any County, Barony, or Borough, should be readily ascertained, and I have to request that you will be pleased to direct your attention to this subject.

Any expense which may be actually necessary for obtaining these Returns, will be defrayed by Government on your application.

I have the honor to be, &c.

(*Signed*) ELIOT.

To

George Nicholls, Esq.

Poor Law Commissioner.

No. V.—Letter from George Nicholls, Esq., to the Right Honorable Lord Eliot.

Poor Law Commission Office, Dublin,

19th February, 1842.

My Lord,

In conformity with the request conveyed to me in your Lordship's Letter of the 29th of last November, I have obtained from each Union in Ireland in which a Valuation for Poor Rates has been completed, a Return of the Number of Tenements valued, distinguishing the number within each of the grades specified by your Lordship, and so arranged as to show the number situated in each County, Barony, and Borough.

I have also obtained Reports from the Assistant Commissioners, stating generally what proportion they consider the Rating Value bears to the fair average Letting Value of property in each Union; and these Reports are appended to the respective Returns, which

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are complete for all the Counties of Cities and Towns, all the Parliamentary Boroughs except three, (Carlow, Tralee, and Enniskillen,) and for Sixteen out of the Thirty-two Counties at large. In the remaining Sixteen Counties, the Returns will be found complete for the majority of the Baronies; and I have reason to believe that the Valuations will be everywhere completed in course of the ensuing Summer.*

With these Returns I transmit, as subsequently desired by your Lordship, a statement of the total Gross and Net Annual Value of the Rateable property in the Unions, in which the Valuation Books have been completed, showing in each case the Rate per Cent. by which the Gross exceeds the Net Value.

When the Returns and Reports shall be examined, it will I believe appear that the Valuations for Poor Rates in Ireland, are more nearly and more generally correct than has been supposed; and I believe also that they will be found fully to sustain the views expressed in my letter to Lord Morpeth of the 9th March, 1841, which is given in the last Report of the Poor Law Commissioners, and to which I beg to refer your Lordship.

When it is considered that these Valuations are the first efforts which have been made to obtain a general *Tenement Valuation* in this Country,—that they exhibit, separately, every House or other Holding, of whatever size or value,—and that they have been completed within a comparatively short period, by a large number of Valuators, separately appointed by the several Boards of Guardians, and proceeding simultaneously in all parts of the Country;—when these circumstances are considered, the results here given cannot, I think, be deemed unsatisfactory. I regard them, on the contrary, as being most useful and important; and although the Valuations may not be free from errors at present, they yet form a basis on which the Boards of Guardians may, in a short time, and at a comparatively small expense, establish and maintain, in their respective Unions, a correct Rating Value of the whole of the Property.

The difference between the Net and the Gross Value, it will be observed, is more considerable in some cases than in others. I have made inquiry as to the cause of this difference, and have annexed copies of some of the explanatory answers received. The variance in the items of which the Gross Value is composed, is of less consequence, as the *Net or Rating Value* is not formed by deducting the charges of Repairs, Insurance, Taxes, &c., from the Gross Value, the Net Value being always estimated in the first instance; and as it is the almost invariable rule throughout Ireland for Tenants to defray all the Annual charges on their Holdings, the Rent paid by the Occupier is in fact usually a Net Value.

I have the honor to be,

My Lord,

Your Lordship's most obedient servant,

GEORGE NICHOLLS.

* Since the Returns transmitted with this Letter were made, additional Returns have been received comprising the Rateable Tenements in the Parliamentary Boroughs of Carlow, Tralee, and Enniskillen—and in the Baronies not completed in the former Returns, excepting three in the County of Donegal. Several of the former Returns have been revised, where alterations have been made in the Valuations, and all the others have been re-examined by the Clerks of the Unions.

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No. VI.—Detail of Returns of the Tenements in Ireland, of the Number of Tenements valued for Poor Rates, distinguishing the Nine Lower Orders of the Scale of value specified.

ABBEYLEIX UNION

Counties at large, Baronies, &c.	Electoral Divisions	Total Number of Tenements	Under £3	At £3 and under £10	At £3 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Queen's Co																		
Cullinagh,	Abbeyleix,	619	390	146	223	61	177	29	95	18	65	6	52	9	44	8	30	27
Maryborough West,	Do.	146	71	10	48	2	26	3	17	2	15	3	9	2	6	1	5	2
Cullinagh,	Ballinakill,	829	514	160	325	73	216	50	163	28	102	20	80	25	60	14	35	21
Do.	Timahoe,	238	49	43	194	31	142	30	111	17	81	11	61	10	53	8	37	22
Maryborough East,	Do.	4	—	1	4	—	—	—	3	1	0	1	0	—	1	1	—	—
Cullinagh,	Ballyroan,	602	428	150	234	46	131	24	83	13	54	8	52	14	44	9	30	25
Maryborough West,	Do.	38	14	9	10	4	11	3	7	2	5	—	3	1	3	2	0	—
Do.	Raheen,	872	624	164	348	68	181	33	80	17	63	11	48	10	38	2	28	23
Upper Ossory,																		
Cantred of Upperwoods,	Castletown,	441	225	90	208	37	161	25	114	27	89	13	68	17	56	4	33	20
Do. Clarmallagh,	Aghaboe,	441	260	79	241	46	171	31	130	21	108	17	94	17	67	9	50	41
Do. Clandonagh,	Do.	7	4	2	3	—	1	—	1	—	1	—	1	—	1	—	1	1
Do. Clarmallagh,	Killeenagh,	228	197	43	101	23	53	11	35	4	21	7	21	2	12	3	10	7
Do. Do.	Coolbarry,	210	151	79	162	33	59	16	57	10	47	9	37	9	31	9	25	20
Do. Clandonagh,	Do.	1	—	1	1	—	—	—	—	—	—	—	—	—	—	—	—	—
Do. Clarmallagh,	Aghmacourt,	341	199	82	191	33	109	16	70	16	54	10	30	14	26	2	15	10
Do. Do.	Durrow,	310	131	60	179	26	110	26	55	15	32	10	10	6	34	7	28	21
*Co Kilkenny																		
Galmoy,	Durrow,	359	259	47	100	20	80	9	37	11	28	4	17	1	13	1	13	11
Total in Union,		6,195	3,483	1,050	2,072	510	1,623	370	1,083	197	808	131	611	141	480	72	339	267
SUMMARY	Baronies.																	
*Co Kilkenny	Galmoy,	365	259	47	108	22	59	9	37	11	28	4	17	1	13	1	13	11
Queen's Co	Cullinagh,	2,658	1,607	537	1,066	234	660	117	435	79	316	47	246	61	201	35	137	139
Do.	Maryborough, East,	4	—	1	4	—	3	—	3	1	0	1	2	—	1	1	1	—
Do.	Maryborough, West,	1,031	660	211	412	81	201	40	120	23	89	14	68	14	44	8	30	25
	Upper Ossory, viz:—																	
Do.	Cantred of Clarmallagh,	1,030	789	306	574	105	339	64	273	56	200	35	223	48	170	26	125	90
Do.	Do. Clandonagh,	8	4	3	4	—	2	—	1	—	1	—	1	—	1	—	1	1
Do.	Do. Upp. Woods,	441	225	90	208	37	161	25	114	27	89	13	68	17	56	4	33	20
		6,195	3,483	1,050	2,072	510	1,623	370	1,083	197	808	131	611	141	480	72	339	267

Total *Gross* Annual Value, £98,327 6s 7½d Total *Net* Annual Value, £72 010 2s 3d Rate of difference, £31 5s. 9d. per cent. Lyndon Devine, Clerk of the Union. 28th December, 1841.

Note added on the 14th September, 1842.—No alteration has been made either in the Gross or Net Annual Value, as in any portion of the Valuation since the Return was made.—Lyndon Devine.

* Since this Return was made, a Proclamation has issued from the Lord Lieutenant and Council in pursuance of the General Valuation Act, 9 & 7 Wm. IV., annexing to the Cantred of Clarmallagh in Queen's Co., the isolated portion of the Co. Kilkenny, which is in the Durrow Electoral Division of this Union; but the change affects the present Registered Electors only on the expiration of the period of Registry in each case.—*See the Dublin Gazette of 22nd February, 1842.*

Observations of the Assistant Commissioner.

The Valuation of the Abbeyleix Union, as far as I can judge of it from having attended the revision, is pretty fair, if anything, perhaps a little high; somewhat under the Rents in cases where there are middle landlords, and somewhat above them in cases where the Tenants derive immediately from good Landlords. J. O Donoghue. 6th January, 1843.

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Number of Tenements valued for Poor Rates, distinguishing the Number within each of the grades of value specified.

ANTRIM UNION

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £4.	At £4 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £35.	At £30 and upwards.	At £35 and under £40.	At £35 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Antrim.																				
Upper Antrim,	Antrim,	876	490	130	677	92	247	54	148	31	101	14	75	17	58	10	30	23		
Lower Massarene,	Do.	586	267	93	119	16	93	14	79	9	64	7	57	13	46	4	38	20		
Do.	Seacash,	397	198	30	103	38	162	13	124	17	111	11	94	20	83	18	64	30		
Do.	Ballyrobin,	301	190	30	171	33	120	26	96	14	73	16	59	6	43	18	34	18		
Do.	Dundesert,	306	184	30	211	47	148	32	101	17	56	14	54	13	40	12	28	16		
Do.	Ballynadonaugh,	318	136	22	128	22	100	12	87	6	38	6	38	14	54	10	44	30		
Upper Massarene,	Do.	1	—	—	2	—	1	—	1	—	1	1	1	1	1	—				
Do.	Crumlin,	464	273	34	208	32	164	29	102	10	52	10	83	19	67	16	48	38		
Upper Antrim,	Rathcor,	302	150	48	142	67	39	22	72	16	36	6	34	6	28	8	20	13		
Do.	Kilbride,	220	162	28	136	32	39	28	63	14	48	6	37	14	36	5	19	7		
Do.	Donegore,	726	373	123	393	32	290	44	168	28	124	19	96	27	77	16	31	33		
Do.	Ballyclare,	979	420	104	648	44	144	36	106	23	71	13	48	11	39	10	32	12		
Lower Belfast,	Do.	128	72	16	56	14	30	6	10	2	10	1	5	6	7	—	6	3		
Do.	Ballylinny,	293	204	48	158	44	191	60	67	13	58	6	45	13	30	15	30	11		
Do.	Craigarogan,	504	234	33	306	34	138	27	74	10	47	11	37	6	26	8	17	13		
Upper Belfast,	Do.	38	32	3	36	4	31	7	27	6	20	—	14	6	14	4	8	4		
Do.	Templepatrick,	298	117	60	161	60	146	25	126	28	101	14	79	26	65	14	42	28		
Lower Antrim,	Connor,	530	305	74	317	41	105	22	63	10	46	9	38	8	13	1	11	10		
Upper Toome,	Shilvodan,	418	201	78	217	34	141	34	57	16	53	10	32	15	26	5	12	7		
Do.	Shrigley,	577	288	48	141	39	93	28	64	6	30	5	17	4	10	6	6	6		
Do.	Randalstown,	690	576	116	284	34	188	15	83	9	68	20	36	16	36	7	37	16		
Do.	Crumlin,	428	236	138	618	51	164	24	53	6	30	6	30	9	13	4	6	6		
Do.	Camgin,	454	262	96	182	31	80	16	46	14	35	6	16	9	10	6	4	6		
	Total in Union,	9,303	5,186	1,865	4,117	861	2,792	552	1,981	307	1,549	217	1,042	288	835	161	537	346		
SUMMARY	**Baronies.**																			
Co. Antrim,	Antrim, Upper,	2,878	1,622	428	1,956	268	916	169	546	112	389	87	277	76	220	57	144	87		
Do.	Antrim, Lower,	520	303	114	617	41	103	22	62	12	40	6	28	6	16	1	11	10		
Do.	Belfast, Upper,	365	149	87	217	57	180	39	153	26	121	14	95	36	79	15	64	38		
Do.	Belfast, Lower,	613	310	130	465	32	290	62	177	28	113	18	68	34	72	20	48	28		
Do.	Massarene, Upper,	484	273	54	269	33	165	36	125	10	84	17	68	16	57	10	48	32		
Do.	Massarene, Lower,	1,583	1,026	186	557	152	641	97	432	91	356	60	324	79	266	50	216	156		
Do.	Toome, Upper,	2,867	1,301	456	680	239	856	172	358	69	265	46	146	33	130	20	47	37		
		9,303	5,186	1,865	4,117	861	2,792	552	1,981	307	1,549	217	1,042	288	835	161	537	346		

Total Gross Annual Value, £110,644. Total Net Annual Value, £105,592. Rate of Difference, £3 5s. 1d. per cent.

6th October, 1849.

Wm. J. Saxon, Clerk of the Union.

Observations of the Assistant Commissioner.

The Valuation is considered to be one per cent. below the Rent.

E. Senior.

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ARDEE UNION

Counties at large, Baronies, &c.	Electoral Divisions	Total Number of Tenements	Under £5.	£1 10 and under £10.	£10 and upwards.	£1 10 and under £10.	£10 and upwards.	£1 10 and under £20.	£20 and upwards.	£1 10 and under £30.	£30 and upwards.	£1 10 and under £40.	£40 and upwards.	£1 10 and under £50.	£50 and upwards.	£1 10 and under £60.	£60 and upwards.
Co. Meath.																	
Lower Slane,	Drumcondra,	344	106	66	256	46	176	17	168	16	111	12	95	12	86	5	79	61
Do.	Killary,	245	78	54	255	30	201	31	148	11	117	16	100	22	67	6	65	67
Upper Slane,	Grangegeeth,	250	71	38	166	47	121	21	74	5	52	11	46	4	67	9	33	24
County Louth																		
Ferrard,	Collon,	386	133	77	194	44	117	24	73	13	49	7	34	12	37	4	16	11
Do.	Dunleer,	323	160	32	56	30	62	11	36	6	16	3	14	5	11	2	5	5
Ardee,	Do.	224	85	60	139	55	90	16	67	7	38	7	31	4	24	2	20	17
Ferrard,	Drumcar,	53	6	8	53	13	45	4	32	5	20	5	30	7	26	2	13	11
Ardee,	Do.	165	50	45	153	30	87	16	67	13	44	5	51	7	26	3	19	16
Do.	Drumin,	189	41	48	148	23	103	10	90	16	61	4	46	15	41	5	26	21
Do.	Castlebellingham,	360	144	72	308	42	186	26	94	17	30	11	33	13	41	6	26	30
Do.	Stabannon,	269	113	38	130	23	84	16	61	7	45	3	36	4	55	6	31	30
Do.	Ardee,	848	300	153	492	76	320	36	264	34	205	19	145	31	120	30	99	79
Do.	Clonkeen,	193	46	35	147	28	112	13	84	13	73	6	38	15	58	7	38	25
Do.	Tallanstown,	198	18	24	115	15	80	12	62	13	30	4	40	5	38	7	41	34
Louth,	Mondalstown,	130	40	20	86	13	68	11	83	5	41	5	28	4	50	6	36	33
	Total in Union,	6,398	1,408	791	2,890	508	1,798	284	1,291	208	1,007	131	799	163	678	98	515	431
SUMMARY.	Baronies.																	
Co. Louth	Ardee,	2,351	638	406	1,513	363	1,017	206	734	145	569	61	444	97	383	55	268	221
Do.	Ferrard,	615	373	117	342	83	236	50	140	66	50	13	73	24	59	6	36	33
Do.	Louth,	123	46	30	56	13	65	11	83	6	41	5	30	4	30	6	26	30
Co. Meath	Lower Slane,	677	185	120	491	86	371	48	226	27	208	31	201	35	170	17	134	115
Do.	Upper "	236	71	38	166	47	121	21	74	5	52	11	46	4	67	6	33	24
		3,998	1,408	791	2,890	508	1,798	284	1,291	208	1,007	121	799	163	678	98	515	431

Total *Gross* Annual Value, £108,840 2s 8½d. Total Net Annual Value, £82,301 16s. 8½d. Rate of difference, £13 15s per cent.

Note made 19th September, 1842.—No Change.—Robert Mehrettick

Robt Mehrettick, Clerk of the Union.

Ardee, 1st January, 1842.

Observations of the Assistant Commissioner.

The Valuation of Ardee Union is below the full letting value, and below the actual Rents, but it is relatively *a fair Valuation*, and as far as I can ascertain, I believe that 10 per cent. may be the average amount which the Valuation is below the actual Rent. It must, however, be observed, that *Rent* is independent of "Tenant Rights" of Tenants at will

8th January, 1843.

Edward Gulson

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Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

ARMAGH UNION

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5.	At £4 and under £5.	At £5 and upwards.	At £5 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £30.	At £30 and upwards.	At £30 and under £40.	At £40 and upwards.	At £40 and under £50.	At £50 and upwards.	At £50 and upwards.
Co. Armagh																		
Borough Armagh,	Armagh,	1,555	777	606	778	146	480	70	293	82	289	30	171	48	149	40	193	48
Barony Do.	Do.	346	130	93	234	83	171	27	108	18	81	10	62	22	47	2	35	20
Do.	Keady,	797	210	269	287	77	130	17	81	12	84	8	38	4	15	1	11	10
Do.	Grange,	491	139	107	209	38	170	38	33	17	38	3	41	11	33	3	21	13
Do.	Crossmore,	759	231	243	428	109	185	49	33	18	44	12	30	8	17	3	3	7
Do.	Charlemont,	684	313	213	300	73	130	30	78	30	48	7	33	7	21	7	14	7
Do.	Brootalley,	624	212	130	464	117	230	48	128	31	74	17	43	18	96	4	8	3
Do.	Ballymartrim,	314	74	94	240	73	140	34	73	15	30	3	26	4	17	3	13	5
	Do.	37	24	37	73	17	46	23	20	1	3	3	3	3	3	1	3	2
Turaney,	Tynan,	309	38	39	268	71	130	34	33	16	64	3	30	3	97	3	18	13
Do.	Do.	377	132	31	183	42	94	19	58	10	28	2	23	2	14	3	12	7
Armagh,	Middletown,	60	14	18	42	10	24	3	14	1	3	2	7	4	3	1	1	7
Do.	Do.	353	406	268	463	110	168	26	72	12	30	4	31	7	17	3	13	7
Turaney,	Derrynoose,	600	201	201	399	74	104	18	28	7	14	3	7	2	4	—	2	2
Do.	Glenaul,	648	237	237	421	97	314	45	117	20	79	13	54	13	88	3	97	10
Do.	Ballyards,	100	18	35	85	13	48	14	30	7	10	4	3	1	3	1	4	3
Lower Fews,	Do.	279	30	83	209	55	140	34	98	8	31	13	48	33	39	3	31	13
Armagh,	Armaghbreague,	309	31	130	171	44	30	13	25	3	8	3	3	3	4	3	3	3
Do.	Do.	270	148	30	129	20	48	7	16	3	3	1	3	3	4	3	3	3
Upper Fews,	Lisnadill,	122	38	43	86	21	48	11	19	3	3	1	3	1	4	3	3	7
Do.	Do.	307	237	130	280	77	147	26	70	17	42	8	28	3	18	3	2	1
Lower Fews,	Clady,	686	324	136	212	38	172	40	31	28	41	11	19	6	8	3	3	4
Do.	Killeen,	634	296	137	304	76	167	24	92	28	28	15	40	15	23	3	10	1
Do.	Hamilton's Bawn,	932	421	278	511	183	238	46	203	32	34	8	92	7	14	3	7	7
Do.	Market Hill,	909	458	213	462	112	280	53	130	20	86	26	57	17	20	5	13	1
Do.	Do.	83	33	14	34	17	40	3	33	4	14	2	10	3	8	3	2	13
Lower Orior,	Hockley,	309	820	160	289	68	300	46	199	28	78	33	45	13	38	3	13	17
O'Neilland, West,	Rich Hill,	384	377	217	317	147	300	30	158	40	114	18	33	38	31	11	38	7
Do.	Kilmore,	949	548	212	331	78	109	30	91	25	28	3	35	17	27	3	10	3
Do.	Annaghmore,	782	430	178	361	20	109	13	44	8	30	4	17	3	18	1	7	1
Do.	Killyman,	332	177	37	178	42	74	31	28	3	19	2	3	5	7	1	2	1
Do.	Loughgall,	1,107	689	215	209	38	139	37	119	30	79	13	30	11	34	7	33	18
Co. Tyrone.																		
Dungannon,	Caledon,	616	292	143	303	98	289	31	171	37	130	12	83	37	67	18	40	22
	Total in Union,	18,840	8,393	4,013	10,447	2,423	6,134	1,000	2,711	877	1,709	317	1,103	391	909	177	487	319
SUMMARY	Baronies																	
Borough of Armagh		1,555	777	999	778	148	480	79	299	82	288	20	171	48	149	40	190	85
Co. Armagh.	Armagh Barony, (exclusive of the Borough,)	4,652	1,883	1,418	2,789	748	1,638	208	787	148	473	120	331	94	321	40	247	30
Do.	Lower Fews,	3,050	2,706	920	1,341	311	1,092	207	311	134	304	72	178	60	30	38	44	22
Do.	Upper Fews,	399	154	188	238	40	30	13	84	3	22	3	33	3	3	9	5	3
Do.	O'Neilland, West,	4,760	3,049	1,658	2,117	609	3,037	196	656	106	651	60	238	72	130	27	30	90
Do.	Lower Orior,	83	99	14	84	17	40	0	55	4	14	2	10	3	3	2	3	1
Do.	Tiranny,	2,603	1,313	609	1,040	278	706	161	366	61	166	33	264	85	92	17	49	45
Co. Tyrone.	Dungannon,	616	282	143	303	98	289	81	174	37	130	10	83	37	67	18	40	22
		18,840	8,393	4,013	10,447	2,428	6,134	1,000	2,711	877	1,709	317	1,103	391	909	177	487	319

Total Gross Annual Value £210,258 0s. 10d. Total Net Annual Value £174,409 0s. [illegible] Rate of Difference, £21 [illegible] per cent. [illegible] Clerk of the Union.

[illegible] the Return of Tenements or the Total Gross and Net Annual Value of Rateable Property in the Union [illegible]

TENEMENTS IN IRELAND.

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ATHLONE UNION.

Counties of Roscommon, Galway, &c.	Baronies Divisions.	Total Number of Tenements.	Under £5.	£5 and under £10.	£10 and under £15.	£15 and under £20.	£20 and under £25.	£25 and under £30.	£30 and under £35.	£35 and under £40.	£40 and under £45.	£45 and under £50.	£50 and upwards.	£50 and under £60.	£60 and under £70.	£70 and under £80.	£80 and upwards.
Co. Westmeath	St. Mary's,	41	16	16	22	5	21	–	6	6	6	–	6	–	6	1	3
Clonlonan, Brawney (outside the Boundary of Athlone Borough),	Do.	672	266	141	357	92	136	97	107	16	76	11	35	16	46	10	22
Athlone Borough, Co. Roscommon,	Do.	512	370	99	243	36	144	97	94	36	67	17	47	18	93	6	15
Athlone Borough,	Athlone,	459	266	76	244	87	108	28	111	36	50	21	51	13	30	7	17
Ballymoe (outside the Borough Boundary),	Do.	1,200	508	436	380	96	133	36	36	8	30	9	34	6	36	6	36
Do.	Kilkeon,	637	372	92	159	23	50	4	34	2	35	4	36	6	24	1	16
Do.	St. John's,	514	272	124	243	24	78	13	44	16	26	–	16	–	14	4	10
Do.	Ballara,	336	197	43	96	13	66	6	34	4	30	6	34	6	36	6	16
Do.	Tarsan,	579	342	186	287	32	78	14	56	3	22	1	63	3	16	1	10
Do.	Taghboy,	433	286	135	186	20	64	4	26	3	61	1	32	6	61	6	16
Do.	Do.	857	395	163	264	36	121	21	55	6	45	6	40	3	34	6	30
Do.	Dysart,	244	144	63	132	16	52	3	26	4	18	3	18	4	16	1	3
Do.	Taghmacconell,	467	308	115	263	44	55	16	44	1	36	5	27	7	24	6	17
Co. Westmeath	Clonlonan,	417	144	85	673	27	136	31	116	10	58	13	95	12	63	6	31
Do.	Moate,	817	337	133	430	116	200	28	170	36	117	34	80	16	92	22	46
Do.	Ballyloughlin,	486	213	108	200	52	192	30	56	16	64	11	48	6	37	5	29
Moycashel,	Kilkenny-cap,	336	150	92	158	27	93	15	66	11	51	6	46	13	21	2	16
Rathconrath,	Ballymore,	642	305	74	610	83	159	15	126	19	87	11	67	16	86	6	43
Kilkenny West,	Drumraney,	538	312	90	236	46	133	17	54	13	67	6	54	13	46	7	26
Do.	Noughaval,	456	226	89	136	48	120	17	81	11	64	16	53	12	43	5	31
Do.	Fuscurra,	303	167	117	233	38	156	24	70	6	46	11	36	8	27	4	16
Do.	Kilkenny West,	450	203	98	187	67	111	28	74	13	68	8	28	6	61	11	22
	Total in Union,	10,806	5,710	2,562	5,030	985	2,643	426	1,186	206	1,136	187	862	198	675	132	457

	Baronies.																
SUMMARY																	
Athlone Borough Co. Roscommon		963	476	175	487	107	612	62	205	55	155	30	86	22	60	16	39
Co. Westmeath.	Athlone Barony, exclusive of Borough,	4,948	2,884	1,342	2,664	540	723	111	592	46	671	25	303	36	193	28	130
	Brawney, outside Athlone Borough,	572	265	141	307	59	156	37	107	16	79	11	51	16	22	16	26
Do.	Clonlonan,	1,761	792	496	1,000	253	383	111	340	73	336	36	196	43	148	31	106
Do.	Moycashel	303	150	92	158	27	93	15	66	11	51	3	46	13	21	2	16
Do.	Kilkenny West,	1,778	905	316	836	169	476	82	336	46	400	67	154	30	147	30	106
Do.	Rathconrath,	312	226	74	213	83	136	15	126	19	87	11	67	16	86	6	43
		10,806	5,710	2,562	5,005	985	2,643	426	1,186	206	1,136	187	862	198	675	132	457

10th December, 1842.

Total *Gross* Annual Value, £146,618. Total *Net* Annual Value, £116,112 10s. Rate of difference, £33 5s 9d per cent.

E. L. O'Connor, Clerk of the Union.

Observations of the Assistant Commissioner.

The Chairman, Charles Archin, Esq., of Moyveighy Moate, states.—"I certainly took some pains in the Valuation of the Westmeath portion of this Union, and am convinced that the Value has been declared on an average from 16 to 20 per cent. "under the selling value, supposing these Lands were new out of Lease and to be set. I believe that to be the case in the Roscommon portion of the Union. Mr Hughes, (the Valuator,) acted on the principle of making his Valuation same as closely "as possible to the actual selling Value, but the anxiety of individuals to be rated low, brought him perhaps a little more below that mark than he intended."

The Clerk of the Guardians states,—"From all I have been able to learn, and as far as I can judge, the Rated Value stands in the proportion of Ninety in One Hundred, or Ten per cent, under the real Value."

The number of objections lodged during the 21 days upon which the Valuation was exhibited, 963. In 104 cases objections were made by Co-partners, in consequence of not having been severally rated, although the Valuation in the aggregate was, according to their statement, correct. 324 cases were dismissed by the Guardians. The Valuation Estimates were lowered in 355 cases, and raised in 20 cases.

Objections lodged 963. Joint-occupiers or Co-partners seeking to be separately rated, 104. Dismissed, 324. Valuator's Estimate lowered, 355. Valuator's Estimate raised, 20.——Total, 963.

W. J. Hancock.

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Number of Tenements, valued for Poor Rates, distinguishing the Number within each of the grades of value specified.

ATHY UNION.

Counties at Large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £10 and upwards.	At £15 and under £20.	At £20 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £25 and under £30.	At £30 and upwards.	At £30 and under £35.	At £35 and upwards.	At £35 and under £40.	At £40 and upwards.	At £40 and under £45.	At £45 and upwards.
Co. Kildare.																			
Narragh and Reban, *West*,	Kilbury,	254	127	39	127	16	89	13	72	4	61	7	60	3	49	4	41	6	35
Do.	Athy,	1,244	624	158	436	33	262	43	169	34	125	30	89	20	69	10	49	10	39
Kilkea and Moone,	Do.	237	172	30	65	12	60	7	45	4	36	3	33	3	29	2	26	2	20
Do. "	Castledermot,	604	469	80	255	45	203	26	129	20	120	14	106	22	92	13	79	10	69
Do. "	Narraghmore,	71	57	8	34	1	26	4	22	1	21	4	20	3	16	2	16	1	15
Narragh and Reban, *West*,	Do.	84	64	5	60	3	15	3	12	2	10	–	8	–	8	3	6	3	3
Do. " *East*,	Do.	278	143	61	199	19	136	14	86	5	79	6	66	10	54	10	41	20	20
Do. do.	Moone,	79	46	12	34	1	22	1	21	4	20	–	15	4	12	3	12	1	10
Kilkea and Moone,	Do.	126	54	61	131	12	96	9	87	6	78	10	52	8	42	12	34	24	18
Narragh and Reban, *East*,	Do.	338	117	69	199	19	98	11	48	2	38	6	36	12	26	4	13	13	13
West Oghaley,	Do.	240	189	32	109	11	76	3	60	2	53	3	31	3	43	6	34	10	24
King's Co.																			
Upper Philipstown, "	Do.	78	48	17	60	7	13	1	11	1	10	2	3	2	7	1	6	4	2
Do. "	Ballybrackon,	406	213	67	177	33	110	30	77	19	47	4	31	13	27	2	14	11	3
Co. Kildare.																			
West Oghaley, "	Do. "	143	74	25	69	10	44	2	30	9	24	2	13	2	17	2	15	13	2
Do. "	Monasterevan,	985	520	180	488	62	262	47	170	38	133	24	99	13	86	3	60	41	19
Queen's Co.																			
Stradbally,	Moyans,	280	148	36	100	28	60	12	63	6	60	3	44	10	39	6	24	12	12
Do. "	Dysertcross,	332	170	43	143	35	37	10	37	10	33	4	30	6	35	6	27	12	15
Do. "	Stradbally,	393	407	60	131	43	96	17	63	11	60	3	24	3	91	–	18	18	18
Do. "	Ballydonna,	7	3	1	4	–	3	–	3	–	3	–	3	–	3	–	3	3	3
Ballyadams,	Do. "	602	279	92	234	49	132	26	98	16	53	5	43	14	41	5	27	22	5
Do.	Kilbride,	1,003	560	122	448	57	264	60	157	43	106	16	68	13	70	3	56	47	9
Do. "	Tullamoy,	5	–	–	–	–	6	1	6	–	4	1	4	–	6	–	3	3	3
Stradbally,	Do.	108	17	55	151	30	112	28	80	16	64	12	48	2	60	3	60	24	36
	Total in Union.	8,159	4,628	1,257	3,470	834	2,218	557	1,528	245	1,225	157	900	211	820	126	610	488	122
SUMMARY.	Baronies.																		
Co. Kildare.	Kilkea and Moone,	1,177	372	141	595	74	264	49	860	51	241	61	210	30	173	28	140	110	30
Do.	Narragh and Reban, *East*,	950	384	81	670	63	199	26	159	12	132	13	121	33	108	16	60	34	26
Do. "	Do. *West*,	1,589	1,016	202	567	110	375	61	253	46	193	27	153	43	109	24	89	74	15
Do. "	*West* Oghaley,	1,300	710	207	509	108	270	60	204	43	206	34	160	27	126	20	90	70	20
King's Co. "	Upper Philipstown,	548	261	84	242	40	123	31	88	17	87	2	49	10	34	4	18	10	8
Queen's Co.	Ballyadams,	1,614	860	224	875	193	351	70	233	60	163	24	133	26	114	10	85	73	12
Do.	Stradbally,	1,370	746	228	520	131	401	96	276	46	207	33	168	24	158	13	102	89	13
		8,159	4,628	1,257	3,470	834	2,210	557	1,523	245	1,225	157	900	211	820	126	613	456	157

Total *Gross* Annual Value, £[illegible]. Total *Net* Annual Value, £[illegible]. Rate of Allowance, £27 5s. 10½d. per cent. Neville and Son, Valuators to Union 20th November 1842.

* Memorandum.—By a Proclamation of the Lord Lieutenant and Council, dated the 6th February, 1846, the related portion of King's County has been annexed to Kildare pursuant to the General Valuation Act, 6 and 7 Wm. IV; but this does not affect the present Registered Parliamentary Electors, until the period of Registry in each case shall expire.—*See Dublin Gazette, 23rd February, 1846.*

Observations on the Annexed Calculations.

In Ireland, in which Valuations usually shall Under Valuation in use the average very near the reasonable letting value, certainly within 6 per cent. of it; and we a criterion (say mention that the scale of setting adopted on the Union of Athy is 21 per cent.

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BAILIEBOROUGH UNION.

Townlands, Baronies, &c.	Electoral Divisions.	Total Number of Townlands.	Under £5.	At £5 and under £10.	At £10 and upwards.	At £15 and upwards.	At £20 and upwards.	At £25 and upwards.	At £30 and upwards.	At £35 and upwards.	At £40 and upwards.	At £45 and upwards.	At £50 and upwards.	At £55 and upwards.	At £60 and upwards.	At £70 and upwards.	At £80 and upwards.	At £90 and upwards.	At £100 and upwards.
Co. Cavan																			
Clonkee,	Bailieborough,	844	324	267	520	100	253	66	147	66	91	17	62	16	43	9	97	22	
Do.	Skeagh,	665	310	106	355	89	122	34	79	18	60	5	21	9	10	6	4	1	
Do.	Shercock,	879	545	216	334	72	119	18	41	4	33	7	18	6	12	4	6	2	
Do.	Kingscourt,	1,368	728	264	606	208	344	42	100	17	80	10	43	18	23	7	10	11	
Castleraghan,	Killinkere,	318	197	131	191	60	70	9	32	18	23	2	11	2	9	4	4	—	
Do.	Crossboyne,	303	206	121	167	37	60	11	60	16	15	6	6	3	6	1	6	1	
Do.	Tomaco,	365	144	123	222	46	90	66	66	6	91	4	19	3	6	6	3	1	
Upper Loughtee,	Do.	250	181	97	158	60	26	5	8	—	8	1	6	6	3	—	—	—	
Clonkee,	Moybologue,	126	86	44	67	16	23	3	7	6	4	6	6	—	—	—	—	—	
Co. Meath																			
Lower Kells,	Do.	664	103	86	161	38	60	12	41	6	60	4	20	6	16	6	16	7	
Do.	Newcastle,	228	91	71	167	34	66	13	62	10	43	6	31	6	60	6	26	16	
Do.	Tullyarran,	313	144	91	174	46	88	10	38	7	19	6	10	4	6	2	6	6	
Morgallion,	Ardagh,	178	91	86	97	18	47	14	34	6	20	6	16	3	16	1	7	6	
Lower Slane,	Do.	314	158	102	136	19	54	13	38	13	26	6	10	3	10	6	7	8	
	Total in Union,	6,474	3,183	1,944	3,061	665	1,077	201	712	146	421	77	273	88	198	60	113	74	
SUMMARY	Baronies.																		
Co. Cavan	Castleraghan,	1,077	477	303	600	121	225	52	114	31	62	6	64	16	33	7	6	2	
Do.	Clonkee,	3,440	1,582	1,086	1,904	388	765	160	377	79	217	44	147	48	108	10	66	36	
Do.	Upper Loughtee,	250	181	97	158	60	26	5	8	—	8	1	6	6	3	—	—	—	
Co. Meath	Lower Kells,	806	665	244	402	107	240	60	141	23	81	10	60	16	51	13	36	25	
Do.	Morgallion,	178	91	86	97	18	47	14	34	6	20	6	16	3	16	1	7	6	
Do.	Lower Slane,	314	158	102	136	19	54	13	38	13	26	6	10	3	10	6	7	8	
		6,474	3,183	1,944	3,301	665	1,077	201	712	146	421	77	273	88	198	60	113	74	

Total *Gross* Annual Value, £53,661 9s 3d Total *Net* Annual Value, £38,628. Rate of difference, £22 7s. 11d per cent.

CARTHY JAMES, Clerk of the Union. 9th December, 1842.

OBSERVATIONS OF THE ASSISTANT COMMISSIONER.

The average rate of difference which is considered to exist between the rating and letting value of this Union, is from 20 to 25 per cent, the rating value being by so much *lower* than the letting.

16th January, 1843 C. G. OTWAY.

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Number of Tenements, valued for Poor Rates, distinguishing the Number within each of the grades of value specified.

BALLINA UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £1	At £1 and under £10	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £30 and under £35.	At £35 and upwards.	At £40 and under £45.	At £45 and upwards.	At £50 and under £55.	At £55 and upwards.
Co. Mayo																	
Tyrawley,	Ballina,	2,627	2,078	312	840	51	237	48	140	20	112	12	84	31	72	13	41	31
Do.	Backa,	1,080	978	95	102	4	13	1	9	3	3	—	3	1	3	—	4	4
Do.	Falmacskery,	1,230	978	261	252	30	81	5	31	2	18	2	13	3	14	1	3	3
Do.	Killalin,	1,356	1,113	238	246	41	105	13	87	14	65	6	41	11	30	3	65	20
Do.	Lacken	1,425	1,242	183	184	17	82	2	13	3	13	2	11	1	3	—	3	3
Do.	Ballycastle,	924	800	94	124	18	30	9	13	4	19	1	8	4	3	1	1	—
Do.	Killala,	1,405	1,173	163	208	23	42	1	30	5	19	1	14	1	11	3	19	9
Do.	Crossmolina,	2,459	2,086	278	366	33	33	14	65	7	42	3	33	10	26	6	19	13
Erris,	Belmullet,	2,810	2,623	120	167	33	37	3	60	3	17	2	13	7	11	—	4	4
Do.	Binghamstown,	1,940	1,840	81	105	7	26	3	31	1	13	2	11	2	9	4	7	3
Gallen,	Attymas,	633	573	45	55	11	13	4	4	—	—	—	—	—	—	—	—	—
Do.	Kilgarvan,	726	608	82	95	7	16	1	9	2	3	—	3	3	3	1	4	3
Co. Sligo.																		
Tyrera,	Ardnaree,	1,476	1,289	123	213	35	84	13	65	11	36	2	26	7	30	4	13	15
Do.	Dromore West,	889	571	168	268	49	33	14	34	4	30	3	13	4	13	1	3	3
Do.	Easkey,	1,391	844	245	347	38	103	5	47	13	30	4	27	3	29	3	17	13
Do.	Kilglas,	1,027	570	225	357	61	120	23	65	3	42	3	34	7	33	3	33	13
Do.	Castlecoonnor,	723	501	145	221	35	76	13	40	12	33	3	18	4	13	2	11	9
	Total in Union,	23,910	20,031	2,093	3,888	692	1,105	172	696	119	464	31	355	102	314	40	212	187
SUMMARY	Baronies.																	
Co Mayo.	Erris,	4,733	4,455	210	295	39	55	18	46	4	38	4	24	9	23	4	11	7
Do.	Gallen,	1,359	1,203	127	157	18	31	5	13	2	6	—	6	3	6	1	4	3
Do.	Tyrawley,	13,601	10,464	1,435	2,337	240	602	73	398	61	278	30	312	63	280	30	110	62
Co. Sligo.	Tyrera,	5,309	3,913	320	1,403	395	477	71	241	47	170	17	123	28	105	11	78	65
		23,910	20,031	2,093	3,888	692	1,105	172	696	113	464	31	355	102	314	40	219	160

Total Gross Annual Value, £135,794. Total Net Annual Value, £96,221 Rate of difference, £41 2s 6½d. per cent.

Alexander M'Morris, Clerk of the Union. 23rd September, 1848.

Observations of the Assistant Commissioner.

Mr. Edward Vaughan, Civil Engineer, is the Valuator of the Ballina Union. The part of the Valuation already completed and laid before the Board of Guardians, has given much satisfaction, and I should say that the Valuation when completed will be a fair and equitable one, uniform as to value, and accurate as to quantity Mr Vaughan has been engaged in the Valuation of three or four Unions under the Poor Law.

3rd February, 1849. Joseph Hume.

Note added by Mr. Hume.—A Rate has been made on the Valuation, against which, but one appeal, in the case of the Ballina Fishery, has been lodged. The Valuation, from the general satisfaction which it appears to give, is, I should say, a fair one, and may be from ten to fifteen per cent. below the letting value of Lands in the Union.

3rd January 1849 Joseph Hume.

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Counties of Maps, Baronies, &c.	Townlands Derivations.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £30 and upwards.	At £35 and under £40.	At £35 and upwards.	At £40 and under £45.	At £40 and upwards.	At £45 and under £50.	At £45 and upwards.
Co. Roscommon																	
Moycarnon,	Creagh,	510	538	269	273	37	112	18	72	12	28	10	43	12	30	8	20
Do.	Moore,	728	813	166	216	33	54	10	21	—	21	2	21	2	19	—	19
Athlone,	Taghnaconnell,	328	300	60	60	4	30	9	13	1	16	—	9	6	9	2	6
Co. Galway.																	
Clonmacnoon,	Ballinaslee,	1,172	972	240	432	70	250	90	186	30	131	27	102	36	78	17	60
Do.	Kilgurrel,	624	461	87	172	96	86	19	66	10	56	4	44	18	46	7	28
Killannell,	Do.	17	6	2	8	1	3	1	3	1	4	—	6	3	3	—	1
Do.	Kilcunnell,	374	297	150	277	60	191	17	85	10	66	8	60	22	48	4	36
Do.	Kilnam,	352	161	105	171	27	56	9	41	8	56	1	27	6	60	4	60
Loughrea,	Do.	12	8	2	7	—	2	—	2	1	3	—	4	—	4	—	4
Killannell,	Agbanorgh,	269	269	39	69	29	28	8	18	1	16	2	8	2	7	1	6
Killyan,	Do.	326	251	60	77	8	44	7	30	1	60	5	24	8	25	1	17
Do.	Killeccran,	1,010	764	300	506	56	91	9	45	8	60	4	31	3	27	1	22
Do.	Killyan,	811	671	193	340	14	44	5	39	2	34	1	22	4	21	4	17
Do.	Ballynakill,	426	254	126	170	19	46	6	37	4	31	2	17	3	15	3	12
Tynagh,	Do.	363	324	83	139	24	57	9	36	6	34	1	21	3	20	1	18
Do.	Mylough,	380	311	310	386	62	146	19	34	8	60	12	39	13	49	6	33
Do.	Kilnaslea,	482	312	115	178	16	38	17	30	3	38	—	17	2	17	4	15
Killannell,	Do.	200	66	61	130	26	44	6	24	8	18	—	10	3	10	2	8
Do.	Ballynacurrard,	630	183	93	158	36	76	2	40	8	38	6	53	3	24	4	19
Tynagh,	Do.	200	136	40	154	60	70	16	30	11	40	3	30	4	24	3	20
Killannell,	Anghrim,	813	814	144	289	48	135	26	107	19	78	5	56	8	61	6	36
Clonmacnoon,	Do.	130	43	49	60	11	41	5	33	7	29	4	16	2	11	1	8
Do.	Clonteuskart,	464	364	191	230	44	100	20	59	13	50	13	47	10	34	9	24
Longford,	Do.	197	104	54	83	16	50	2	30	4	19	8	16	2	16	1	8
Do.	Kilcormor,	566	360	119	236	43	111	9	56	10	30	13	60	22	66	5	36
Do.	Ballycommon,	323	137	88	196	43	108	10	62	7	43	6	36	13	30	6	17
Do.	Kilnor,	879	540	230	372	74	156	26	49	8	36	5	28	7	30	8	16
Do.	Kilquane,	841	330	176	302	53	126	18	70	10	50	11	36	8	36	8	26
Do.	Eyrecourt,	311	277	165	264	79	104	33	30	30	30	4	30	4	31	4	27
Do.	Clonfert,	687	648	177	329	55	186	40	107	14	67	4	42	16	66	11	50
	Total in Union,	15,841	9 681	3,331	6,110	970	2,020	452	1,659	207	1,297	106	870	318	807	111	807
SUMMARY	Baronies.																
Co. Roscommon.	Athlone,	320	270	40	70	4	22	2	12	1	12	—	2	4	2	2	2
Do.	Moycarnon,	1,238	1,351	210	482	96	164	26	154	12	72	10	60	18	61	6	33
Co. Galway.	Clonmacnoon,	2,260	1,371	487	1,013	142	522	104	377	30	278	66	209	50	160	26	160
Do.	Killannell,	2,363	1,864	633	1,121	170	432	76	332	42	246	56	204	37	178	21	142
Do.	Killyan,	3,575	1,760	803	756	77	215	38	158	13	110	16	86	26	83	6	60
Do.	Longford,	4,504	2,356	1,016	1,899	368	851	186	555	70	325	47	250	30	200	30	150
Do.	Longrea,	12	8	2	7	—	2	—	2	1	3	—	4	—	4	—	4
Do.	Tynagh,	2,115	1,916	447	700	140	361	59	211	37	133	16	120	21	107	13	86
		15,841	9,681	3,331	6,110	970	2,020	452	1,659	207	1,207	106	870	318	807	111	807

Total *Gross* Annual Value, £186 781 19s 8½d. Total *Net* Annual Value, £136,587 10s Rate of difference, £12 8s 10½d. per cent.

JOHN GILL, Clerk of the Union. 25th December, 1841

Note added 14th September, 1842.—No change affecting the Number of Tenements, or those Net and Gross Annual Value, has yet been made in the Valuator of this Union.—JOHN GILL.

OBSERVATIONS OF THE ASSISTANT COMMISSIONER.

In my opinion, the Valuation of the Ballinasloe Union, as made by Mr. Charles S. Cooper, Civil Engineer, is a just and equitable Valuation, and quite available for any purpose for which it may be required. It is perhaps a shade (say five per cent.) under what would be considered by a solvent tenant as a fair letting value. I have come to this conclusion from what I have heard experienced persons say on the subject, and from my own knowledge of some of the land comprised within the Union.

21st December, 1841. JOSEPH EVERE.

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Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

BALLINROBE UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5.	£1 £5 and under £15.	£15 and upwards.	£1 £10 and under £15.	£1 £10 and upwards.	£1 £15 and under £20.	£1 £15 and upwards.	£1 £20 and under £25.	£1 £20 and upwards.	£1 £25 and under £30.	£1 £25 and upwards.	£1 £30 and under £40.	£1 £30 and upwards.	£1 £40 and under £50.	£1 £40 and upwards.	£1 £50 and upwards.
Co. Mayo																		
Carra,	Barrisearra,	383	337	23	46	5	23	5	20	1	18	1	17		16	—	16	16
Do.	Partry	537	793	109	117	2	8	4	6	—	2	—	2	—	2	1	1	1
Kilmain,	Ballinrobe,	2 027	1,674	236	353	61	118	29	54	5	30	7	27	8	20	2	18	13
Do.	Kilmolaire,	856	545	147	230	34	89	31	49	5	28	2	19	5	17	4	21	8
Do.	Shrule,	798	556	135	183	24	48	12	34	1	13	2	12	4	10	1	4	3
Do.	Kilmain,	876	637	131	238	54	117	16	88	6	64	5	60	10	53	10	43	31
Do.	Hollymount,	1,038	784	178	260	36	61	16	51	7	42	5	35	5	32	5	28	26
Do.	Mayo,	120	80	26	27	4	11	0	7	1	6	—	4	1	4		3	3
Clanmorris,	Do.	629	449	118	160	17	60	8	98	8	90	—	21	4	21	1	17	15
Do.	Ballindine,	1,480	1,117	288	318	17	105	30	86	5	53	16	36	15	41	4	26	26
Do.	Clanmorris,	1,350	955	326	414	62	108	36	66	9	36	8	27	4	22	8	15	16
Do.	Robeen,	600	366	130	145	14	40	0	20	0	20	—	14	4	14	8	10	8
Kilmaine,	Do.	906	387	161	149	14	46	0	34	0	23	—	19	8	19	—	16	16
Do.	Cong,	597	363	190	332	53	149	37	99	10	38	8	30	16	33	8	23	16
Co. Galway																		
Ross,	Cong,	676	447	104	129	15	24	0	9	2	4	1	3	—	1	—	1	1
Do.	Ross,	739	795	42	52	10	46	9	30	8	21	4	13	2	8	3	7	4
Do.	Ballaghcline,	236	209	20	21	—	1	1	1	—	—	—	—	—	—	—	—	—
	Total in Union,	13,888	10,078	2,173	3,232	384	1,069	226	679	99	446	43	387	71	314	46	243	197
SUMMARY.	Baronies.																	
Co. Mayo.	Carra,	1,219	1,037	131	182	8	21	8	26	1	20	1	19	—	18	1	16	17
Do.	Clanmorris,	3,969	2,621	729	1,047	136	336	90	205	28	143	17	110	27	88	10	71	61
Do.	Kilmain,	6,655	4,739	1,136	1,791	254	595	146	481	53	301	26	268	43	153	33	140	114
Co. Galway	Ross,	1,694	1,363	167	232	36	65	15	40	15	25	5	16	2	10	3	8	5
		13,888	10,078	2,173	3,232	384	1,069	226	679	99	446	43	387	71	314	46	243	197

Total *Gross* Annual Value, £100,322 9s. 8d. Total *Net* Annual Value, £82,603 12s. Rate of *difference*, £21 8s 10¾d per cent.

JAMES HARTON, C.E., Valuator. 12th January, 1842.

Note added on the 10th October, 1842.—I certify that no change affecting the Valuation of the Property liable to Rates has been made.—JAMES WILSON, Clerk of the Union.

OBSERVATIONS OF THE ASSISTANT COMMISSIONER.

The Valuation of the Ballinrobe Union, made by Mr James Harton, Civil Engineer, is about to be left for public inspection for twenty-one days, as required by the 60th Section of the Poor Relief Act. Mr Harton informs me that the Valuation is from one to fifteen per cent below the letting value of Lands in the Union; that uniformity of value is preserved in it throughout, and that the quantities are accurately given, the buildings having been checked off by the Ordnance Survey. From all I can learn this Valuation is likely to give general satisfaction throughout the Union.

14th January 1842.

JOSEPH BURKE.

Note by Mr Burke.—I have nothing further to add to the foregoing Report on the Valuation of the Ballinrobe Union, but that only one appeal was lodged against the Rate struck on it, and in that case the appeal did not succeed.

January 1842.

JOSEPH BURKE.

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BALLYCASTLE UNION

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £6.	At £6 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and under £30.	At £30 and upwards.	At £30 and under £40.	At £40 and upwards.	At £40 and under £50.	At £50 and upwards.	At £50 and upwards.
Co. Antrim.																	
Carey,	Ballycastle,	444	208	234	941	62	107	20	45	12	25	9	13	3	10	4	7	3
Do.	Ramoan,	196	22	43	174	37	126	37	30	26	62	16	36	10	26	6	13	7
Do.	Ballintoy,	328	115	36	913	49	117	30	68	17	38	9	91	9	13	9	9	4
Do.	Cushendun,	302	43	116	861	32	158	26	30	8	34	6	16	5	11	6	6	3
Do.	Drumsnevick,	352	80	45	183	45	120	20	77	13	45	17	36	9	10	3	10	7
Do.	Rathlin Island,	130	20	39	178	9	14	1	8	1	4	2	5	–	1	–	1	1
Do.	Drumnadhagh,	253	89	70	209	10	133	32	54	6	30	10	26	7	16	2	6	7
Do.	Armoy,	310	70	38	237	55	138	31	38	21	52	9	51	14	22	4	8	4
Do.	Glenshesk,	155	18	37	122	34	65	10	61	8	13	8	13	4	7	2	3	1
Do.	Fair Head,	213	66	61	138	34	38	31	38	14	37	6	28	6	17	4	6	3
Do.	Glenmakeeran,	179	37	37	145	40	76	17	37	4	10	3	6	1	8	–	3	2
Do.	Coolcah,	189	79	54	110	31	50	14	26	3	11	0	6	–	2	–	2	2
Lower Glenarm,	Glenarm,	120	42	61	87	16	30	10	16		3	1	3	1	6	–	1	1
Do.	Carnlough,	348	80	130	208	60	139	31	80	13	26	3	36	6	19	7	10	3
Do.	Redhay,	164	0	40	136	38	136	50	60	20	50	9	10	7	14	1	7	0
	Total in Union,	3,671	939	1,192	3,033	560	1,442	325	776	187	441	97	374	83	177	38	94	36
SUMMARY. Co. Antrim.	Baronies.																	
Carey,		2,030	607	841	2,123	260	1,136	261	392	120	262	60	292	76	149	26	76	45
Do.	Lower Glenarm,	641	131	250	910	100	306	74	154	38	80	11	42	13	61	8	18	10
		2,671	938	1,191	2,033	560	1,442	325	776	187	441	97	374	83	177	38	94	36

Total *Gross* Annual Value, £47,866 11s. 0d. Total *Net* Annual Value, £39,054 5s. Rate of difference, £21 7s. 2¼d. per cent.

SAMUEL M'ALLISTER, Clerk of the Union. 22nd September, 1842.

OBSERVATIONS OF THE ASSISTANT COMMISSIONERS.

The Valuation is considered to be 5 per cent. below the Rent.

E. SENIOR.

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Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

BALLYMENA UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £10 and under £15.	At £15 and under £20.	At £20 and under £25.	At £25 and under £30.	At £30 and under £35.	At £35 and under £40.	At £40 and under £45.	At £45 and upwards.	At £50 and under £55.	At £55 and upwards.	At £60 and under £65.	At £65 and upwards.	At £70 and upwards.
Co. Antrim																	
Lower Antrim,	Ballymena,	1,235	700	236	214	108	278	45	179	47	120	61	72	29	37	0	20
Lower Toome,	Do.	143	64	33	20	7	24	5	17	1	15	1	11	0	10	0	4
Do.	Kirkinriola,	491	260	84	211	48	117	33	74	19	41	0	30	11	19	4	8
Do.	Galgorm,	826	476	161	357	76	176	41	120	10	69	11	48	10	32	0	14
Do.	Ballycorry,	382	191	87	191	26	94	20	68	20	38	7	18	7	11	5	4
Do.	Ballycomally,	840	524	183	324	79	142	30	63	13	48	0	30	0	11	—	0
Do.	Aheghil,	630	363	119	274	57	116	26	39	10	27	0	17	11	14	—	0
Do.	Portglenone,	452	209	133	273	79	110	26	43	7	19	8	10	0	4	1	0
Do.	Lisnagarvan,	47	27	10	20	4	6	0	4	—	2	5	2	—	—	—	—
Do.	Kells,	840	451	199	368	91	202	41	119	21	78	16	47	16	32	0	20
Lower Antrim,	Do.	268	130	74	176	41	104	37	88	18	97	7	19	0	13	4	0
Do.	Glenarm,	760	303	118	307	75	197	47	128	28	73	11	47	18	36	8	18
Do.	Broughshane,	700	132	33	177	43	94	21	91	7	50	4	29	7	19	0	12
Do.	Longmore,	484	211	130	273	58	141	37	83	20	46	7	26	10	10	2	0
Do.	Slemish,	163	89	56	106	26	108	23	50	0	46	11	36	10	27	0	16
Do.	Glenwherry,	610	281	130	510	75	140	32	84	23	46	0	23	0	17	2	0
Do.	Ballyclug,	458	234	93	174	38	83	19	39	13	33	0	16	0	10	1	7
Kilconway,	Dunminning,	384	113	75	174	45	90	20	51	11	91	0	20	10	12	—	0
Do.	Glenbuck,	403	147	120	305	84	185	49	101	20	59	0	23	10	14	2	4
Do.	Clogh,	278	121	94	107	40	69	19	23	5	11	—	0	0	0	—	0
Do.	Newtown Crommelin,	158	99	44	103	27	58	11	28	0	21	3	13	0	8	2	0
Do.	Dunderrot,	467	225	105	233	51	127	30	64	14	34	0	20	0	14	1	0
Upper Toome,	Cloghogue,	269	132	80	226	33	140	20	33	10	37	10	39	10	26	7	13
Do.	Drumnaway,	543	318	131	381	49	20	17	67	0	26	0	12	0	7	0	4
Do.	Ballymullan,	288	165	108	218	60	110	28	60	10	32	0	17	0	8	1	0
Do.	Toome,																
	Total in Union,	11,500	6,091	2,784	5,809	1,335	3,695	639	1,699	395	1,005	187	617	289	430	74	198
SUMMARY																	
Co. Antrim	Baronies.																
Co. Antrim	Antrim, Lower,	4,562	2,272	1,009	2,239	335	1,281	278	761	189	483	52	201	122	216	42	111
Do.	Kilconway,	1,239	667	434	913	234	489	107	235	22	148	22	80	28	30	0	18
Do.	Toome, Lower,	3,017	1,018	997	1,690	379	799	192	420	32	291	47	148	60	101	10	41
Do.	Toome, Upper,	1,741	134	444	957	392	466	111	284	30	143	66	88	28	83	11	27
		11,500	6,091	2,784	5,809	1,335	3,025	660	1,699	395	1,005	187	617	232	430	74	198

Total Gross Annual Value, not comprised — Total Net Annual Value, £94,493. — Rate of difference, £— — — per cent.

W. M'Phaire, Clerk of the Union. 10th November, 1849.

Observations of the Assistant Commissioner.
The Valuation is considered to be fully equal to the Rent.

S. Samson.

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Electoral Divisions, Townlands, &c.	Baronies.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and under £30.	At £30 and upwards.	At £40 and under £50.	At £50 and upwards.	At £50 and under £100.	At £100 and upwards.
Co. Antrim.															
Lower Dunluce,	Carmoney,	300	120	60	170	30	110	60	30	12	24	6	10	6	4
Do.	Derrook,	478	226	77	238	61	170	44	110	17	71	11	54	10	43
Do.	Ballywalter,	200	135	39	105	30	130	28	76	17	45	7	28	6	31
Upper Dunluce,	Do.	11	2	—	6	—	0	3	0	1	3	—	2	1	0
Do.	Ballymoney,	940	475	150	370	90	180	43	90	16	47	6	61	15	30
Do.	Ballycastle,	417	177	64	240	57	146	30	80	24	61	6	67	10	21
Do.	Stranocum,	463	161	68	342	73	184	25	112	28	57	14	55	18	18
Do.	Kilraghts,	235	53	61	186	32	113	34	58	25	64	6	23	18	26
Do.	Castle Quarter,	537	69	41	198	61	127	30	66	18	36	6	18	4	13
Do.	Ballycregagh,	268	102	69	184	57	131	30	64	10	34	4	24	18	20
Do.	Ballyrisk,	258	46	61	163	43	102	28	46	10	21	6	11	8	6
Do.	Cockey,	78	13	33	90	19	37	6	24	6	13	5	11	4	8
Kilrooney,	Do	101	22	20	76	17	47	7	20	19	28	6	18	10	11
Do.	Donley,	204	55	69	140	32	60	17	28	6	11	5	6	5	6
Do	Derrew,	374	107	97	217	52	126	31	80	14	37	5	16	6	10
Do	The Vow,	300	101	137	274	78	137	33	60	11	30	6	16	6	18
Do.	Killaquin Lower,	261	91	46	178	35	124	30	56	28	32	8	17	5	8
Do.	Killaquin Upper,	245	72	77	160	47	92	21	45	11	24	8	13	1	6
Do.	Killagan,	112	34	33	60	20	67	10	38	7	23	0	6	3	6
Upper Dunluce,	Do	195	6	48	139	31	78	31	44	9	26	3	14	7	12
Do.	Seacon,	303	170	62	187	53	156	37	90	15	60	11	42	15	32
Co Londonderry															
Liberties of Coleraine,	Do.	48	38	6	18	4	7	3	3	—	1	—	1	1	1
Barony of Coleraine,	Eilrea,	167	61	33	76	19	23	4	8	3	4	1	1	—	—
Longfamsholm,	Do.	433	233	127	180	30	30	6	27	7	18	6	11	—	—
Do	Tamlaght,	872	369	181	289	73	105	12	39	10	20	9	8	4	5
Do	Harvey Hill,	354	169	67	93	20	39	6	12	—	7	3	7	3	3
Coleraine,	Do.	195	62	38	43	7	14	6	7	1	3	—	1	1	1
Loughgiloholm,	Grove,	137	53	20	70	14	16	3	3	—	—	—	—	—	—
Coleraine,	Do.	308	198	116	140	20	30	6	16	3	4	1	2	1	1
	Total in Union,	7,908	3,372	1,872	4,636	1,159	2,569	599	1,403	313	804	189	491	169	356
SUMMARY.	**Baronies.**														
Co Antrim	Dunluce Lower,	1,977	496	299	881	149	391	108	248	48	146	25	94	28	71
Do	Dunluce Upper,	3,203	1,004	601	1,056	204	1,338	307	721	166	434	62	208	104	208
Do.	Kilconway,	1,092	338	267	1,154	324	647	149	329	76	174	20	38	37	30
Co Londonderry	Coleraine,	613	281	193	259	42	67	18	26	6	10	3	4	1	6
Do.	Liberties of Coleraine,	48	38	6	18	4	7	3	3	—	1	—	1	1	1
Do.	Loughgiloholm,	1,305	795	414	539	146	215	22	70	10	31	10	10	11	10
		7,908	3,372	1,872	4,636	1,159	2,569	599	1,403	313	804	189	491	169	356

Total Gross Annual Value, £91,770 6s. 3½d.

Total Net Annual Value, £75,017 18s.

Rate of Difference, £23 13s. 9d. per cent.

E. M'C. Hamilton, Clerk of the Union. 3rd January, 1843.

Observations by the Assistant Commissioner.

The Valuation is considered to be 10 per cent. below the Rent.

E. Senior.

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Number of Tenements, valued for Poor Rates, distinguishing the Number within each of the grades of value specified.

BALLYSHANNON UNION

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £25 and under £30.	At £30 and upwards.	At £30 and under £35.	At £35 and upwards.	At £40 and under £50.	At £50 and upwards.	At £75 and upwards.
Co. Donegal.																		
Tyrhugh,	Ballyshannon,	1,071	1,036	419	635	190	217	48	169	19	90	13	41	19	26	10	19	5
Do.	Sundoran,	1,365	904	256	461	79	193	69	126	21	99	18	43	13	65	2	10	14
Do.	Kilbarra,	607	503	210	398	60	135	90	48	0	22	7	16	5	0	3	4	1
Co. Fermanagh.																		
Lurg,	Belleek,	460	336	114	161	18	47	0	20	0	20	3	14	3	19	3	7	0
Magheraboy,	Inishmacsaint,	569	395	173	324	80	136	26	49	5	99	6	18	3	10	3	7	3
Do.	Churchhill,	364	91	90	273	70	175	49	90	26	96	6	24	11	18	3	3	2
Do.	Derrinish,	520	110	97	311	56	114	96	53	15	99	5	17	3	14	5	3	2
Do.	Belco,	114	90	59	83	5	34	3	19	5	7	1	4	3	0	1	1	1
Clanawley,	Do.	96	25	52	73	8	21	7	13	0	0	1	0	1	2	–	1	1
Co. Leitrim.																		
Rosclogher,	Kilcough,	274	014	102	260	57	96	25	91	18	29	0	6	1	5	1	0	1
Do.	Glenade,	503	421	92	144	31	52	15	31	7	10	3	5	2	7	3	5	0
	Total in Union,	6 361	4,002	1,740	2,963	673	1,207	308	614	130	325	63	190	66	135	20	60	30
SUMMARY	Baronies.																	
Co. Donegal.	Tyrhugh,	3,002	2 243	803	1,434	269	538	134	279	46	140	33	99	51	60	15	37	20
Co. Fermanagh.	Lurg,	483	299	114	157	18	47	0	20	0	20	3	14	0	12	2	7	0
Do.	Magheraboy,	1,471	490	450	891	236	481	109	291	49	129	20	63	20	43	3	13	9
Do.	Clanawley,	96	25	52	73	8	21	7	13	5	0	1	3	1	2	–	1	1
Co. Leitrim.	Rosclogher,	1,339	935	234	404	96	150	90	92	23	42	7	17	3	10	3	7	4
		6,361	4,002	1,740	2,963	673	1,207	308	614	130	325	63	190	66	135	20	60	30

Total *Gross* Annual Value, £64,482 10s. Total *Net* Annual Value, £61,439 12s 6d. Rate of difference, £3 3s. 6½d. per cent.

JOHN FERGUSON, Clerk of the Union. 11th October, 1849.

Observations of the Assistant Commissioner.

The average rate of difference which exists in the Union between the rating value and the rents that solvent Tenants might be reasonably expected to pay in from 20 to 25 per cent; the rating value being by so much lower than the letting. The Poor Law Valuation is nearly equal to the rents, on large properties in the Union, that are universally allowed to be *low rent*; but on the whole, I consider it to be *at least one-fifth* lower than the fair letting value.

20th January, 1849.

C. G. Orpen.

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BALLYMONEY UNION

Counties of Towns, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £4.	£4 and under £10.	£8 and under £15.	£12 and under £15.	£15 and upwards.	£15 and under £20.	£20 and upwards.	£20 and under £30.	£30 and upwards.	£25 and under £30.	£30 and upwards.	£30 and under £40.	£40 and upwards.	£40 and under £50.	£50 and upwards.
Co. Dublin.																	
Ballymoney,	Ballyhigan,	228	608	121	207	44	100	32	129	10	96	10	71	10	89	7	40
Do.	Balcondan,	181	87	30	64	26	74	9	48	6	35	9	33	6	31	6	68
Do.	Hollywood,	276	118	40	104	60	114	14	94	11	60	7	69	9	62	14	65
Do.	Holmpatrick,	801	550	54	361	44	107	32	128	10	91	11	79	17	64	13	47
Nathercross,	Do.	26	8	7	18	1	11	1	10	1	9	–	8	3	8	1	8
Do.	Lusk,	667	158	38	112	12	79	15	67	8	66	–	47	9	47	8	38
Balrothery,	Do.	287	453	79	162	27	110	14	72	8	51	8	33	12	36	9	39
Do.	Balbyboghil,	108	16	16	37	10	71	8	59	6	58	9	47	9	44	6	36
Nathercross,	Clonmethan,	31	10	7	15	8	8	–	8	–	6	2	8	–	4	1	4
Balrothery,	Do.	71	60	9	41	8	38	9	33	9	28	1	26	8	26	9	26
Nathercross,	Kilmainham,	32	–	1	20	8	21	9	18	4	12	–	11	1	11	8	10
Castleknock,	Do.	58	10	4	34	8	33	4	32	2	31	1	10	–	18	8	18
Coolock,	Do.	38	–	9	30	2	33	8	34	9	32	1	28	8	30	8	31
Do	Swords,	1	–	1	–	1	–	1	–	1	–	1	–	1	–	1	1
Nathercross,	Do.	355	680	82	236	51	168	19	117	8	92	11	66	14	79	14	66
Do	Donabate,	81	87	17	44	8	37	8	15	1	16	8	15	1	12	–	11
Balrothery,	Do.	84	18	9	38	4	57	8	33	8	30	8	17	4	14	–	15
Nathercross,	Malahide,	1	–	–	1	–	1	–	1	–	1	–	1	–	1	–	1
Coolock,	Do.	206	66	48	137	21	66	11	74	18	68	8	35	11	45	8	31
Do	Kinsaley,	107	33	15	65	8	32	3	67	7	61	9	54	9	43	7	47
	Total in Union,	4,448	2,543	587	1,935	369	1,318	177	1,018	113	836	76	723	131	647	97	526
SUMMARY	Baronies.																
	Balrothery,	3,046	1,204	573	1 141	192	700	110	677	60	402	44	303	75	340	54	374
	Castleknock,	93	18	4	64	8	36	1	32	8	31	1	18	–	9	9	19
	Coolock,	378	111	63	272	42	204	20	170	23	158	10	135	18	118	14	103
	Nathercross,	977	809	253	468	77	316	41	239	19	107	16	172	28	180	26	134
		4,448	2,543	587	1,935	369	1,318	177	1,018	113	836	76	723	131	647	97	526

Total *Gross* Annual Value, £139,883 19s. 9½d. Total *Net* Annual Value, £91,710 1s. 3d. Rate of difference, £19 8s. 3½d. per cent.

JAMES KENNELLY, Clerk of the Union. Balrothery, 16th February, 1842.

Note made 16th September, 1842.—There has been no alteration made in the Valuation of the Balrothery Union since the 16th February, 1842.—JAMES KENNELLY

OBSERVATIONS OF THE ASSISTANT COMMISSIONER.

The Valuation of the Balrothery Union is reputed to be a very low Valuation, and so is my opinion. After being completed by the Valuators, it was so materially reduced by the Board of Guardians, acting on the Reports of Committees, that the Valuators refused to sign a declaration, that, as revised by the Guardians, the Valuation was in accordance with the provisions of the Irish Poor Relief Act and the instructions of the Commissioners. Returnedly, I believe the Valuation to be tolerably fair and equal.

10th February, 1842. RICHARD BALL.

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Number of Tenements Valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

BALTINGLAS UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £25 and under £30.	At £30 and upwards.	At £30 and under £35.	At £35 and under £40.	At £40 and upwards.	At £50 and upwards.
Co. Wicklow																
Upper Talbotstown,	Baltinglas,	340	434	237	418	95	97	40	198	46	148	26	102	60	77	19	47	28
Do.	Stradford,	489	312	60	372	44	313	57	174	91	187	91	115	22	98	20	74	64
Do	Kiltegan,	347	270	75	277	63	260	40	199	23	150	24	77	33	53	13	38	15
Do	Donoughmore,	493	350	34	265	37	290	32	160	40	154	37	114	30	37	34	30	32
Do	Rathdangan,	256	110	43	186	32	106	20	79	18	50	3	34	13	26	10	18	3
South Ballinacor,	Do.	118	46	21	37	3	46	10	37	11	37	4	10	4	13	3	2	3
Lower Talbotstown,	Donard,	982	139	36	100	24	67	10	63	8	47	3	41	13	33	6	17	13
Do.	Hollywood,	553	324	153	299	84	178	21	90	29	71	8	48	10	48	2	39	30
Co. Dublin																		
Upper Cross,	Do.	27	4	1	30	3	20	9	19	8	17	1	14	4	13	1	9	8
Do.	Dunlavin	141	79	10	60	15	47	3	34	7	26	8	31	5	10	4	13	9
Co. Wicklow																		
Lower Talbotstown,	Do.	423	180	84	263	42	149	34	127	14	83	15	39	22	89	14	37	29
Upper do	Do	26	3	1	30	–	19	–	13	–	16	1	19	9	16	1	15	10
Do. do.	Rathvilly,	97	52	3	46	7	60	13	33	3	13	–	7	1	7	3	3	3
Co Carlow																		
Rathvilly,	Do.	897	367	112	470	78	298	31	880	47	213	40	172	49	132	12	83	68
Co. Dublin																		
Newcastle,	Timolin,	15	3	4	3	1	4	–	8	–	3	–	2	1	3	1	0	1
Co Kildare.																		
Narragh and Reban, East,	Do.	378	239	46	160	24	99	18	73	18	62	3	47	2	49	7	30	28
Kilkea and Moone,	Graney,	400	213	48	282	48	224	37	182	10	137	17	136	30	121	12	31	73
	Total in Union,	5,890	2,808	801	5,189	493	2,938	370	1,703	237	1,333	201	1,036	261	826	150	674	414
SUMMARY	Baronies.																	
Co Wicklow,	Ballinacor, South,	113	46	21	37	3	46	10	37	11	37	4	10	4	13	3	2	3
Do	Talbotstown Lower,	1,337	545	279	662	103	413	91	392	43	261	24	258	43	134	21	60	60
Do	Do. Upper,	2,781	1,206	333	1,403	276	1,069	190	311	153	621	140	400	114	208	60	249	159
Co. Kildare.	Kilkea and Moone,	400	213	48	282	48	224	37	182	10	140	17	136	30	121	10	31	73
Do.	Narragh and Reban, East,	378	239	46	160	24	99	18	73	18	62	3	47	2	49	7	33	28
Co. Dublin *	Newcastle,*	13	3	4	3	1	4	–	8	–	3	–	2	1	3	1	0	1
Do	Upper Cross,*	168	83	17	86	18	69	9	53	10	43	4	38	5	31	3	22	17
Co Carlow	Rathvilly,	897	367	112	470	78	298	31	880	47	213	40	172	49	132	12	83	68
		5,890	2,808	801	5,189	493	2,938	370	1,703	237	1,333	201	1,036	261	826	150	674	414

Total *Gross* Annual Value, £109,379 5s 7d. Total *Net* Annual Value, £92,677 5s 4d. Ratio of difference, £10 2s. 7d. per cent.

MICHAEL COSTE, Clerk of the Union. 27th December, 1842

Note made on the 17th September, 1843.—No change affecting the above Return up to this date, as regards the number of tenements or grades of valued specified.—MICHAEL COSTE, Clerk of the Union.

* MEMORANDUM.—Since the Return was made, a Proclamation of the Lord Lieutenant and Council, dated the 9th February, 1843, annexed these isolated portions of the County of Dublin to Kildare, pursuant to the General Valuation Act, 6 and 7 Wm. IV; but this does not affect the present Registered Parliamentary Electors, until the period of Registry in each case shall expire.—*See Dublin Gazette, 22nd February, 1843.*

CERTIFICATE OF THE ASSISTANT COMMISSIONERS.

From the best information I possess I consider the Valuation of the Union to be at least 25 per cent. under the actual Full Value. I have respectfully signed and sealed this Schedule the necessary of a strict compliance with the Act, 6 and 7 Wm. IV, but this does not affect the present Registered Parliamentary Electors, until the period of Registry in each case shall expire.—*See Dublin Gazette, 22nd February, 1843.*

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BANBRIDGE UNION.

Townlands in Irish Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £4.	£4 and under £10.	£10 and upwards.	£11 and under £20.	£11 and upwards.	£21 and under £30.	£21 and upwards.	£30 and under £50.	£30 and upwards.	£50 and under £75.	£50 and upwards.	£75 and under £100.	£75 and upwards.	£100 and under £150.	£100 and upwards.
Co. Down.																	
Upper Iveagh,	Banbridge,	1,832	819	362	615	60	251	89	162	63	167	37	52	14	36	0	31
Lower do.	Do.	379	248	78	131	13	53	6	34	7	25	3	13	0	13	—	0
Do.	Dromore,	1,072	544	262	434	125	208	36	163	47	55	9	26	7	17	0	10
Do.	Gargh,	514	262	106	232	43	135	30	55	15	63	10	46	16	36	7	15
Do.	Quilly,	666	364	151	242	51	161	17	70	14	63	15	30	7	20	7	10
Do.	Ardmagh,	234	126	54	93	30	65	3	30	11	30	2	9	0	7	2	9
Upper do.	Do.	358	172	92	156	36	74	21	36	7	16	4	9	0	4	2	2
Do.	Creagry,	416	279	82	137	24	54	10	30	14	30	1	6	1	9	0	4
Do.	Annacloan,	630	346	123	206	35	124	32	116	29	94	22	55	10	29	0	17
Do.	Loughbrickland,	675	369	145	268	56	151	34	79	14	30	13	30	5	13	2	6
Do.	Glenkermore,	594	276	93	230	48	140	32	92	14	36	14	40	16	35	6	17
Do.	Ballybrie,	614	367	139	237	30	155	32	87	25	55	11	30	6	19	6	11
Do.	Tullylish,	695	376	151	254	44	153	30	30	14	33	9	10	9	14	4	6
Do.	Moneyslane,	722	479	136	257	66	113	36	65	10	30	4	9	0	6	—	0
Do.	Ballyward,	673	482	150	205	30	16	20	4	10	1	0	3	0	1	2	1
Do.	Leitrim,	546	470	122	129	30	26	6	30	14	16	6	4	1	1	—	—
Do.	Scarva,	414	364	95	139	40	35	10	35	0	20	1	14	6	13	4	16
Lower do.	Do.	192	151	44	81	6	17	4	11	1	7	0	6	1	4	2	6
Do.	Magherally,	749	389	174	353	86	175	92	55	20	61	16	41	18	38	7	16
Do.	Tullylish,	1,153	616	179	318	50	234	30	69	16	55	6	43	4	27	6	30
Do.	Garvaghy,	962	505	60	247	31	91	13	60	14	42	8	38	11	18	—	8
Upper do.	Do.	146	42	25	100	27	79	22	45	6	21	6	16	6	16	—	4
Ballinlymore,	Do.	395	179	108	208	49	120	30	76	16	48	6	26	10	31	4	12
Lordship of Newry,	Do.	65	30	17	46	8	28	16	20	3	16	4	7	—	6	1	6
Co. Armagh.																	
Lower Orior,	Mullaghcal,	766	430	176	315	62	140	24	78	16	54	8	39	14	30	8	16
Do.	Tandragee,	690	512	138	403	30	135	36	36	25	38	6	35	11	27	0	16
Do.	Mullyhebel,	338	203	116	201	50	127	22	74	20	49	6	22	6	16	3	7
Do.	Muckbrook,	53	11	9	22	10	16	2	6	—	1	1	1	—	—	—	—
O'Neilland West,	Do.	558	331	143	228	43	30	30	46	0	23	1	14	0	12	0	6
	Total in Union,	16,387	9,756	5,494	6,631	1,413	2,907	588	1,735	426	1,118	302	367	206	455	98	279	161

SUMMARY. Baronies.																		
Co. Armagh, O'Neilland West,	558	331	143	228	43	30	33	46	0	23	1	14	0	12	0	6	0
Do. Lower Orior,	2,311	1,246	536	1,254	254	466	90	201	66	153	24	97	34	73	16	39	23
Co. Down, Lower Iveagh,	6,926	3,274	1,018	2,813	429	904	198	565	117	367	87	250	66	163	34	117	83
Do. Upper do.	8,172	4,861	1,800	2,201	686	1,611	308	913	209	555	109	319	66	216	44	116	71
Do. Newry Lordship,	65	30	17	46	8	28	16	20	3	16	4	7	—	6	1	6	2
	16,387	9,756	5,494	6,631	1,413	2,907	588	1,735	426	1,118	302	367	206	455	98	279	161

Total *Gross* Annual Value, £146,188 12s. Total *Net* Annual Value, £121,838 18s. Rate of difference, £20 per cent.

Robert M'Clelland, Clerk of the Union. Banbridge, 24th January, 1842.

Note made on the 15th September, 1842.—No change effecting this Return of the number of Tenements.—Robert M'Clelland.

Observations of the Assistant Commissioner.

The Valuation of the Banbridge Union is fair—and is in accordance with the Act of Parliament, except that there is a *tendency* in all public or general Valuations to be *below* the *actual Value*. I think this tendency has operated in Banbridge Union probably to the extent of from 6 to 16 per cent.; but except for this, it is a good and correct Valuation.

18th January, 1842. Edward Gulson.

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Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

BANDON UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £25 and under £30.	At £30 and upwards.	At £30 and under £35.	At £35 and upwards.	At £40 and under £50.	At £50 and upwards.
Co. Cork.																	
Eastern—East Carbery, (outside Bandon Borough.)	Ballymoodha,	205	36	36	130	28	102	17	72	13	38	12	43	14	21	2	17	12
Kinalmeaky, (outside Borough of Bandon,	Do	477	190	56	287	52	235	41	194	38	112	16	58	23	30	11	40	36
Do.	Do	782	479	108	303	74	134	38	130	37	93	16	55	25	37	6	12	2
Kinalmeaky, (outside Borough.)	Kilbrogan,	375	250	61	145	44	114	30	70	13	42	13	30	10	16	4	3	2
Do.	Do	386	138	46	248	27	203	30	195	24	130	13	112	35	50	61	77	48
Kinalmeaky,	Morgh,	148	16	2	130	14	122	3	109	21	130	17	70	24	62	15	38	23
Do.	Do.	26	7	1	38	—	21	4	21	1	17	4	12	2	13	1	7	2
Western—East Carbery,	Kinneigh,	365	95	23	270	37	233	30	203	33	173	30	130	43	135	29	88	55
Do.	Do.	8	—	—	8	1	6	—	3	—	6	—	3	1	3	—	4	4
Eastern, "	Bribay,	28	9	7	60	3	13	3	10	1	7	—	3	3	6	—	2	3
Kinalea,	Do.	35	12	8	63	16	73	6	56	11	91	6	44	16	35	6	20	12
Kinalmeaky,	Do.	187	47	19	111	18	61	5	50	13	78	16	30	10	49	10	33	25
Do.	Moville,	149	17	13	129	13	108	11	66	15	91	8	13	17	69	10	42	33
East Muskerry.	Kilbonane,	107	6	16	101	15	86	5	72	7	65	11	36	37	45	7	36	21
Do.	Desertmore,	42	3	2	39	1	37	2	35	1	34	2	33	7	26	6	21	12
Do.	Do.	20	2	1	17	6	21	1	18	6	17	1	13	5	11	3	9	2
Ferritis,	Knockavilla,	120	28	14	106	14	80	20	78	16	58	6	46	20	35	10	15	6
East Muskerry.	Do	80	11	11	60	6	58	6	50	6	41	6	36	12	30	2	17	11
Kinalea,	Do	237	63	38	172	37	136	17	63	16	63	3	43	6	31	7	22	13
Do.	Do.	131	35	30	96	17	77	14	56	8	41	3	38	7	24	6	17	12
Eastern—East Carbery,	Kilmaloda,	205	58	42	137	42	147	24	137	17	93	30	66	17	44	6	27	18
Do.	Kilbrogan,	138	14	27	114	17	87	25	70	13	45	3	33	11	24	6	13	7
Do.	Kilbritan,	126	10	17	112	28	88	17	71	12	54	13	30	14	24	3	12	7
Do.	Ballinadee,	645	41	40	304	32	164	43	128	30	80	13	62	15	43	6	26	15
Do.	Rathclaren,	280	37	38	197	34	159	30	108	67	75	13	48	16	30	7	19	12
Do.	Desertgurt,	316	30	30	265	30	232	40	186	28	140	36	113	32	82	17	48	31
Do.	Templequinlan,	16	—	2	13	6	12	4	9	—	8	—	2	—	2	1	5	4
Do.	Do	49	11	2	38	7	26	2	26	6	20	7	17	3	16	3	7	4
Bear and Bantryroe,	Templemalus,	165	16	13	37	30	71	20	91	10	91	10	91	6	11	1	5	4
Do.	Ahegrenahan,	273	35	77	235	48	128	30	87	30	68	13	35	14	30	6	6	2
Do.	Lisies,	466	197	90	235	30	205	40	154	35	90	14	55	15	40	6	31	22
Do.	Timolenges,	211	108	54	56	14	52	14	38	4	34	6	20	4	14	2	12	5
Eastern—East Carbery,	Do	46	—	2	30	4	19	6	14	2	2	1	2	2	3	4	1	2
Do.	Desert,	93	12	25	74	12	51	9	35	8	21	2	24	12	26	2	8	2
Bear and Bantryroe,	Do.	151	36	14	55	33	59	15	56	5	13	2	14	2	5	1	2	4
Do	Clonakilty,	97	8	12	34	2	31	4	19	2	6	1	7	2	5	2	3	4
Eastern—East Carbery,	Do	374	479	146	559	83	242	49	167	33	136	17	53	34	59	3	28	18
	Total in Union	7,904	6,612	1,156	4,828	793	3,792	560	3,008	492	2,456	352	1,984	407	1,372	284	778	382

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SUMMARY Random Returns for Co. Cork	BARONIES.																					
	Duhallow,	1,187	708	840	468	118	208	63	191	60	137	21	97	55	54	7	21	14
Do.	Eastern—East Carbery, (exclusive of Bandon,)	28	3	1	25	9	21	1	18	2	12	1	14	3	11	1	3	2
Do.	Western—East Carbery,	2,119	703	441	1,650	870	1,370	276	1,096	196	734	165	544	154	388	76	295	149
Do.	Ibane and Barryroe,	904	163	93	292	38	239	20	230	24	190	30	173	53	142	30	80	50
Do.	Kinalmeaky, (exclusive of Bandon,)	1,287	473	253	811	146	653	137	577	73	256	37	177	49	120	27	71	44
Do	Kinalea,	1,855	452	157	962	151	706	38	574	94	478	76	384	108	314	35	305	143
Do.	East Muskerry,	540	94	84	261	46	177	20	129	15	109	15	61	34	66	13	48	20
		418	40	47	366	46	320	42	282	35	246	35	207	63	174	20	113	73
		7,504	2,632	1,456	4,833	920	3,734	600	2,906	488	2,162	302	1,684	497	1,273	254	770	521

Total *Gross* Annual Value, £135,274 5s. Total *Net* Annual Value £126,906 13s Rate of deficiency, £14 3s 8½d per cent.

STEWT. R. TRESILIAN, Clerk of the Union. 20th November, 1846

OBSERVATIONS OF THE ASSISTANT COMMISSIONER—

I consider that this Valuation has been fairly and correctly made and I learn that it has given general satisfaction to the Rate-payers of the Union

W J VESEY.

BANTRY UNION.

Counties of Irish, Baronies, &c.	Baronial Divisions.	Total Number of Tenements	Under £5	At £5 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25	At £25 and upwards.	At £25 and under £30.	At £30 and upwards.	At £30 and under £40.	At £40 and upwards.	At £40 and under £50.	At £50 and upwards.	At £50 and upwards.
Co Cork.																		
Bantry,	Kilmeasumaogna,	355	33	38	239	67	141	20	84	16	98	19	46	19	38	6	17	16
Do.	Bantry,	1,066	273	153	653	126	415	61	264	41	173	41	132	41	91	18	59	31
Do.	East Durrus,	77	19	26	38	5	33	2	25	2	16	3	14	4	8	–	4	4
Western—West Carbery,		111	16	33	96	28	73	16	48	6	32	6	24	5	18	7	16	3
Do.	West Durrus,	333	132	90	216	32	116	28	61	17	46	8	33	7	14	3	7	1
Do.	Kilcahane,	673	237	202	276	41	74	33	38	9	11	–	6	3	6	3	3	1
Ibra	Kilcaskin,	501	203	102	211	37	59	11	22	3	11	1	6	1	3	2	2	2
Do.	Kilbeaborem,	308	73	137	154	34	87	7	15	2	6	4	4	–	–	–	–	2
Do.	Kilbonanagh,	1,125	720	271	595	32	96	37	30	9	18	–	8	2	3	1	6	3
Do.	Kilnamasagh,	754	606	202	346	27	49	9	15	2	6	–	1	–	1	–	1	1
	Total in Union,	6,131	2,598	1,466	2,529	466	1,007	287	601	105	354	77	248	83	192	39	102	63
SUMMARY Co Cork.	BARONIES																	
Bantry,		1,622	728	316	906	201	574	100	473	50	240	37	192	59	165	34	73	47
Do.	Ibra,	3,434	2,273	930	1,080	144	253	64	70	15	35	3	33	3	16	3	11	8
Do.	*Western*—West Carbery,	1,119	438	324	564	121	205	63	130	31	84	16	98	19	84	12	20	8
	Total *Gross* Annual Value, [not computed.]	6,131	3,598	1,466	2,529	466	1,007	287	601	105	354	77	250	80	163	39	103	63

Total *Net* Annual Value, £71,682 13s. 6d Rate of difference, £ per cent.

HENRY E. SEYMOUR, Clerk of the Union 29th April, 1842

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Number of Tenements valued for Poor Rates, distinguishing the Number within each of the grades of value specified.

BELFAST UNION

Counties of large Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £8.	At £8 and under £15.	At £8 and upwards.	At £15 and under £30.	At £15 and upwards.	At £30 and under £50.	At £50 and upwards.	At £60 and under £80.	At £80 and upwards.	At £100 and under £125.	At £125 and upwards.	At £150 and under £200.	At £200 and upwards.	At £250 and under £300.	At £300 and upwards.	At £400 and under £500.	At £500 and upwards.	At £700 and upwards.
Co. Antrim																				
Upper Belfast, (exclude the Boundary of the *Parliamentary* Borough)	Belfast,	2,465	1,608	692	1,187	135	463	35	660	35	209	27	230	70	268	31	101	130		
Parliamentary Borough of Belfast,	Do.	10,544	3,701	6,601	6,843	1,390	5,812	735	2,012	448	1,564	357	1,460	357	1,065	232	846	534		
Municipal Borough of Belfast,	Do.	11,486	4,108	3,559	7,217	1,347	5,338	735	9,711	469	1,986	207	1,017	393	1,360	246	857	392		
Co Down																				
Municipal Borough of Belfast,	Ballymacarrett,	1,007	608	343	499	66	144	17	78	10	61	7	91	9	44	10	35	22		
Parliamentary title,	Do	3,007	608	343	435	25	144	17	78	10	61	7	91	0	44	10	35	25		
Upper Castlereagh, (outside the Boundary of the *Parliamentary* Borough,)	Do.	240	151	26	89	10	35	6	48	8	43	7	34	8	27	4	22	19		
Do	Castlereagh,	310	184	20	105	10	79	11	68	17	63	7	35	6	28	3	19	10		
Lower Castlereagh,	Do	122	83	11	39	3	48	10	29	7	23	5	20	0	17	4	11	7		
Do.	Holywood,	387	240	104	342	83	338	32	155	35	119	13	84	28	71	4	43	36		
Do.	Dundonald Church Quarter,	324	167	27	117	21	85	13	74	11	61	7	69	10	43	0	60	25		
Do.	Ballyhackamore,	370	246	24	139	13	109	10	35	10	80	13	70	13	35	9	46	37		
Co Antrim,																				
Upper Belfast,	Greencastle,	354	225	48	121	8	93	3	76	11	72	0	61	0	35	5	40	43		
Do.	Ballygomartin,	207	199	10	78	10	69	0	49	6	35	3	32	0	10	4	26	18		
Do.	Ballymurphy,	261	189	24	128	16	95	9	87	8	70	10	60	11	60	10	42	35		
Do.	Ballysillan,	181	35	24	119	07	84	35	67	10	37	0	10	0	18	—	4	4		
Lower do.	Do.	239	117	20	72	0	65	11	44	9	35	4	23	9	31	3	10	0		
Do	Whitehouse,	667	393	63	214	35	201	18	113	8	101	13	93	24	50	0	35	51		
Do.	Carnamoney,	835	358	64	249	61	176	38	128	37	86	18	35	34	41	0	17	11		
	Total in Union,	18,454	8,110	4,559	10,339	1,088	5,785	1,003	4,098	696	3,089	408	2,393	610	1,093	672	1,380	1,008		
SUMMARY	Baronies																			
Municipal Borough of Belfast,		13,582	4,776	3,704	7,806	1,319	4,105	749	2,789	479	2,047	274	1,068	402	1,294	278	892	914		
Parliamentary Borough of Belfast,		11,641	4,009	6,975	7,332	1,366	3,956	723	2,080	456	1,267	264	1,011	660	1,347	276	861	546		
Co. Antrim,	Lower Belfast,	1,398	888	147	357	23	280	35	258	43	360	35	177	67	142	14	96	71		
Do.	Upper Belfast, (exclusive of the *Parliamentary* Borough,)	5,868	1,928	914	1,086	173	920	136	640	109	610	83	410	110	357	40	344	197		
Co Down	Lower Castlereagh,	1,408	761	101	647	126	436	71	275	35	660	37	636	61	185	20	156	136		
Do	Upper Do., (exclusive of the *Parliamentary* Borough of Belfast,)	483	258	60	187	31	149	17	111	20	94	14	95	14	39	10	41	28		
		18,454	8,110	4,559	10,339	1,088	5,785	1,003	4,098	696	3,089	408	2,393	610	1,093	672	1,380	1,008		

Total Gross Annual Value, £319,504 10s 3d. Total *Net* Annual Value, £[illegible] 10s. 6d. Rate of Difference, £[illegible] 8s 5d per cent.

W. Brown, Clerk of the Union 30th November, 1862.

Government in the Assessment Committee

[illegible]

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Counties of Eccs. Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £4.	At £4 and under £10	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25	At £25 and upwards.	At £30 and under £35	At £35 and upwards.	At £40 and under £45	At £45 and upwards.	At £50 and under £60.	At £60 and upwards.	At £70 and upwards.
Co. Roscommon																	
Boyle,	Boyle,	1,977	1,213	441	764	171	328	56	192	36	56	8	33	12	47	8	33
Do.	Rockingham,	537	374	132	228	46	97	10	38	5	46	4	19	3	43	4	38
Do.	Ardcarn,	997	720	214	506	33	62	2	20	2	12	1	13	2	3	4	2
Do	Keadue,	1,186	810	231	576	41	76	2	34	5	33	4	17	1	13	2	12
Do	Ballinameen,	160	93	26	40	3	11	2	12	1	2	–	7	2	7	–	3
Do.	Do.	268	176	122	187	33	66	3	19	1	8	2	2	–	9	2	6
Do	Shankill,	446	291	137	266	56	99	17	58	3	16	4	13	–	5	1	9
Roscommon,	Do.	312	195	97	153	46	68	7	46	4	21	2	17	2	14	1	9
Frenchpark,	Creghan,	115	44	68	75	14	29	2	8	–	8	–	3	3	8	–	–
Boyle,	Do	413	212	86	128	86	163	12	56	10	41	2	31	6	29	5	23
Do.	Brendogue,	81	12	11	13	1	8	4	7	2	2	–	1	–	1	–	1
Frenchpark,	Do	487	265	142	103	27	56	3	28	1	14	1	13	4	12	4	8
Co. Sligo																	
Coolavin,	Do.	161	74	38	27	26	43	3	27	2	19	1	14	1	13	3	13
Do.	Kilfree,	714	446	211	262	52	72	9	30	2	11	–	3	1	2	2	4
Do.	Coolaris,	797	417	208	552	67	64	7	17	1	10	1	3	2	2	3	6
Tyrrell,	Shanagh,	202	177	142	192	34	70	19	48	2	27	2	21	2	20	3	12
Do.	Kilmacurragy,	716	362	262	551	56	158	29	73	16	44	2	23	2	24	6	16
Do.	Ballinafad,	251	146	104	163	22	54	2	45	3	24	2	21	2	13	2	16
Do.	Toomore,	16	1	3	2	3	2	–	3	1	2	–	2	1	2	–	1
Corran,	Do.	408	187	145	249	32	104	17	32	2	36	4	27	2	23	7	14
Do.	Sliabhaly,	482	201	202	287	47	86	11	36	7	27	4	26	4	16	1	13
Do.	Kilturra,	166	45	56	125	30	48	3	26	12	12	2	6	1	4	–	6
Co. Mayo																	
Castello,	Do.	180	189	81	41	2	10	3	4	–	1	–	1	–	1	–	1
	Total in Union,	11,835	6,440	5,190	4,896	813	1,696	271	783	142	812	81	370	75	818	87	244	187
SUMMARY	BARONIES																
Co. Roscommon	Boyle,	6,287	3,401	1,267	1,860	339	679	113	343	70	290	19	165	26	141	21	115	64
Do.	Frenchpark,	1,360	718	454	583	153	263	34	78	3	42	7	27	7	46	7	33	16
Do.	Roscommon,	312	195	97	153	46	68	7	28	4	21	2	17	2	14	1	9	6
Co. Sligo	Coolavin,	1,673	934	543	731	149	266	24	64	15	40	2	22	4	18	8	43	14
Do.	Tyrrell,	2,412	698	458	739	137	262	57	165	24	98	10	74	12	64	12	46	39
Do.	Corran,	1,056	441	407	661	132	254	36	116	27	80	10	66	14	43	9	33	31
Co. Mayo.	Castello,	180	189	81	41	2	10	3	4	–	1	–	1	–	1	–	1	1
		11,835	6,440	3,498	4,826	813	1,696	271	783	142	812	81	370	75	818	87	244	187

† Total Gross Annual Value, £86 079 6s 8d. Total Net Annual Value, £81 963 6s. Rate of difference, £30 13s 10½d per cent.

Registrar's Cases; Clerk of the Union. Boyle, 11th January, 1862.

Report made on the 17th September, 1849.—There has been no change made in the Valuation of this Union.—B. Carr.

Observations of the Assistant Commissioner.

As the Chairman, Lord Lorton, could not attend any meeting of the Guardians on the Valuation, I referred to the Vice-Chairman, Guy Lloyd, Esq., of Creghan, Boyle, who states—"I do not feel qualified to give an opinion "on the Valuation of any part of the Boyle Union but what is in my own immediate neighbourhood, and I am decidedly of opinion, that here the Valuation is lower than the actual letting value. The gross value is perhaps near "the letting value though in many cases lower than it, but when the deductions are made for repairs and taxes (to both of which the Tenant is subject besides his rent) it is reduced, in almost every holding of any extent, considerably below the fair value.

The Clerk of the Guardians states—"In my opinion the Valuation upon which the Poor Rates of this Union are struck, may safely be compared at 5 per cent. under the letting value.

The number of objections entered during the 21 days on which the Valuation was exhibited, 555. The number dismissed, 354. The Valuator's estimates lowered in 458, and raised in 21 cases.

W. J. Bancroft.

18th January, 1862.

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Number of Tenements valued for Poor Rates, distinguishing the Number within each of the grades of value specified.

CAHIRCIVEEN UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £25 and under £30.	At £30 and upwards.	At £30 and under £40.	At £40 and upwards.	At £40 and under £50.	At £50 and upwards.	At £50 and upwards.
Co. Kerry.																		
Iveragh,	Cahir,	1,116	754	277	349	43	72	11	29	2	18	4	10	2	2	2	2	1
Do.	Valentia	848	442	59	97	12	30	2	17	7	14	2	7	–	5	1	2	4
Do.	Killemanagh,	483	238	112	195	37	65	6	16	2	13	1	7	2	2	1	4	2
Do.	Frist,	489	283	189	206	41	56	11	18	6	4	1	2	–	1	1	1	–
Do.	Killynaan,	678	428	108	250	64	55	2	18	2	12	5	3	1	2	1	1	1
Do.	Drumod,	818	504	227	309	61	82	17	37	2	14	2	2	2	4	1	2	1
Do.	Glenbeigh,	364	202	40	66	11	10	2	2	1	3	1	2	1	4	6	2	1
Magonihy,	Do.	168	50	13	18	1	6	2	4	–	3	–	2	–	2	–	6	2
Dunkerron,	Do.	63	30	12	23	2	14	2	2	2	7	1	2	4	4	–	–	–
Do.	Killorglin,	296	186	73	110	12	27	2	12	2	18	3	7	2	4	1	2	1
Do.	Glencar,	154	50	60	121	19	35	11	16	1	6	2	4	2	2	–	–	–
	Total in Union.	5,025	3,259	1,213	1,668	272	454	72	182	43	103	20	50	17	40	12	30	13
SUMMARY.	Baronies.																	
Co. Kerry. Dunkerron,		312	208	127	248	43	56	10	44	2	23	6	12	2	12	1	6	1
Do. Iveragh,		4,408	2,602	1,042	1,408	228	398	62	154	24	76	14	42	9	28	2	20	12
Do. Magonihy,		105	50	13	28	1	6	6	4	–	2	–	2	–	2	–	2	2
		5,025	3,259	1,213	1,668	272	454	72	182	43	103	20	50	17	40	12	30	13

Total *Gross* Annual Value, £33,913 12s. 9d. Total *Net* Annual Value, £27,606 16s. Rate of difference, £30 5s. 10¼d. per cent.

Daniel Mahony, Clerk of the Union. 22nd December, 1841.

Note made on the 6th December, 1843.—Having carefully examined the above Return of Tenements, and compared it with the Valuation Books, I find that there is no alteration to be made in it.—Daniel Mahony

Observations of the Assistant Commissioner

The Observations made upon the Killarney Valuation apply to this also

20nd January, 1843. W. J. Young.

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CALLAN UNION

Townlands or Intes. Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £25 and under £30.	At £30 and upwards.	At £30 and under £40.	At £40 and upwards.
Co. Kilkenny—															
Shillelogher, Kells, Liberties,	Callan,	940	413	67	153	39	69	16	46	16	33	13	19	9	8
	Do.	825	589	126	230	63	110	24	82	14	35	6	14	6	11
Crannagh,	Do.	20	9	2	14	1	12	4	11	1	7	1	6	3	6
Shillelogher,	Do.	534	96	26	108	21	137	30	116	6	66	16	88	16	76
Kells,	Do.	358	114	34	244	39	181	50	132	16	82	16	62	21	68
Do.	Kilkenny,	227	91	32	136	24	104	11	90	16	30	16	33	15	37
Do.	Kilmagany,	188	80	28	120	18	84	14	74	11	60	4	42	14	41
Do.	Donnamaggin,	316	70	37	146	22	105	16	87	17	39	10	32	6	45
Do.	Kells,	183	84	27	99	16	69	7	52	7	45	6	28	6	24
Shillelogher,	Do.	93	6	6	17	1	11	3	10	1	7	3	6	4	1
Do.	Burnchurch,	145	41	31	102	15	71	6	52	6	33	9	44	19	35
Do.	Grove,	147	71	32	76	12	51	6	39	6	34	6	18	4	13
Crannagh,	Do.	38	12	6	16	4	11	1	7	—	5	1	6	—	6
Do.	Kilmanagh,	267	66	34	141	28	107	19	88	12	86	11	84	17	48
Knocktopher,	Knocktopher,	443	246	74	167	44	123	37	76	16	52	9	40	6	32
Do.	Ballyhale,	188	76	15	36	61	69	11	32	8	21	9	18	6	9
Co. Tipperary—															
Shiverdagh,	Ballingarry,	384	409	137	498	108	362	67	264	49	187	26	138	20	112
Do.	Lisnalen,	227	46	43	181	53	139	22	108	16	83	16	67	14	55
Do.	Mullinahone,	790	346	126	354	61	218	30	187	14	116	27	153	25	73
	Total in Union,	5,776	2,841	908	3,929	861	3,021	330	1,460	227	1,104	180	677	211	397
SUMMARY.	Baronies.														
Co. Kilkenny	Crannagh,	276	104	41	171	27	150	34	109	16	79	18	66	20	53
Do.	Callan Division of Kells,	835	689	160	230	53	110	24	82	14	35	9	14	6	11
Do.	Do. Shillelogher,	346	473	67	130	63	69	15	46	16	30	16	18	5	6
Do.	Kells, (exclusive of Callan Liberties.)	1,179	407	188	756	153	548	83	416	60	313	42	260	64	216
Do.	Knocktopher,	586	313	89	265	69	176	48	111	16	73	18	58	16	40
Do.	Shillelogher, (exclusive of Callan Liberties.)	647	139	91	191	63	279	40	217	41	177	29	148	44	127
Co. Tipperary	Shiverdagh,	1,931	797	306	1,324	602	718	125	619	83	382	65	305	63	240
		5,776	2,841	908	3,929	861	3,021	330	1,460	227	1,104	180	677	211	397

Townlands or Intes. Baronies, &c.	At £40 and under £50.	At £50 and upwards.	At £50 and under £60.	At £60 and upwards.	At £60 and under £70.	At £70 and upwards.	At £70 and under £80.	At £80 and upwards.	At £80 and under £90.	At £90 and upwards.	At £90 and under £100.	At £100 and upwards.
Co. Kilkenny—												
Shillelogher, Callan	13	8	9	8	9	6	6	6	6	6	6	6
Kells, Do.	25	6	14	6	11	—	8	6	6	6	6	6
Crannagh, Do.	1	1	6	3	6	—	6	3	6	—	6	3
Shillelogher, Do.	66	16	88	16	76	16	62	41	62	41	62	41
Kells, Do.	82	16	62	21	68	7	37	66	37	66	37	66
Do. Kilkenny,	30	16	33	15	37	6	46	16	46	16	46	16
Do. Kilmagany,	42	11	60	4	42	14	41	13	31	18	31	18
Do. Donnamaggin,	32	10	32	6	45	9	34	25	34	25	34	25
Do. Kells,	46	6	28	6	24	4	30	30	30	30	30	30
Shillelogher, Do.	10	1	7	3	6	6	4	1	2	1	2	1
Do. Burnchurch,	52	6	33	9	44	19	35	6	16	11	16	11
Do. Grove,	39	6	34	6	18	4	13	2	3	7	3	7
Crannagh, Do.	5	1	6	—	6	1	6	4	6	4	6	4
Do. Kilmanagh,	72	12	86	11	84	17	48	6	30	18	30	18
Knocktopher, Knocktopher,	67	16	52	9	40	6	32	6	23	16	23	16
Do. Ballyhale,	31	8	21	9	18	6	9	1	1	—		
Co. Tipperary—												
Shiverdagh, Ballingarry,	49	16	187	26	138	20	112	18	66	98		
Do. Lisnalen,	16	33	16	27	16	16	55	14	43	39		
Do. Mullinahone,	14	116	27	153	25	73	14	55	30			
Total in Union,	227	1,104	180	677	211	397	125	466	361			
SUMMARY. Baronies.												
Co. Kilkenny Crannagh,	16	79	18	66	20	53	9	33	24			
Do. Callan Division of Kells,	14	35	9	14	6	11	—	5	6			
Do. Do. Shillelogher,	16	30	16	18	5	6	3	3	6			
Do. Kells, (exclusive of Callan Liberties.)	42	260	64	216	23	154	116					
Do. Knocktopher,	16	73	18	58	16	40	6	64	18			
Do. Shillelogher, (exclusive of Callan Liberties.)	29	148	44	127	23	63	60					
Co. Tipperary Shiverdagh,	83	382	65	305	63	240	46	162	136			
	227	1,104	180	677	211	397	125	466	361			

Total *Gross* Annual Value, £107,833 5s. Total *Net* Annual Value, £84,915 7s 8½d. Rate of difference, £22 10s 8½d per cent.

EDWARD KICHAM, Clerk of the Union 22nd January, 1843.

Note made on the 26th September, 1842.—No change has been made in the Valuation of the rateable property within the Callan Poor Law Union, up to this date.—RICHARD COLLETON, Clerk of the Union

Revised, 18th July, 1843.—RICHARD COLLETON.

OBSERVATIONS OF THE ASSISTANT COMMISSIONER

The Valuation of Callan Union appeared on revision, to have been moderate. The Valuators aimed at laying on a reasonable letting value; and so the Valuation may be a shade or two lower than the actual letting value; to this there are a few exceptions, particularly where the Tenant holds immediately from the Landlord in fee

11th February, 1843. JOHN O'DONOVAN.

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Number of Tenements valued for Poor Rates, distinguishing the Number within each of the grades of value specified.

CARLOW UNION.

Counties at large, Baronies, &c.	Electoral Divisions	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £20.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and under £60.	At £50 and upwards.
Co. Carlow																			
Carlow Barony except portion in the Borough,	Carlow,	780	261	120	519	60	459	54	399	36	363	41	322	40	281	26	161	126	
Borough of Carlow	Do.	1,843	782	249	634	103	324	79	231	69	162	36	93	58	43	6	10	7	
Queen's Co.																			
Borough of Carlow,	Grange,	564	302	10	42	7	32	5	10	6	11	1	6	6	2		2	3	
Shevonarigy except portion in Borough of Carlow,	Do.	931	330	179	398	96	217	40	137	61	95	33	74	11	52	15	41	26	
Do	Skeale,	606	254	186	371	60	266	35	170	37	135	15	106	24	82	12	71	55	
Do	Arles,	337	153	131	214	63	172	38	133	17	82	12	54	10	42	11	30	26	
Do	Idrone, West,	196	49	38	87	6	57	11	52	1	41	4	36	5	16	1	11	10	
Co. Carlow																			
Idrone, West,	Do.	1,059	410	309	542	116	434	105	318	90	213	45	168	20	111	36	39	56	
Do. East,	Burris,	638	341	110	217	34	207	30	139	29	134	16	101	26	58	14	50	36	
Do.	Baginslstown,	682	355	92	291	33	123	33	105	10	117	7	106	33	58	12	46	63	
Do.	Killeenal,	801	472	144	279	31	230	37	154	30	97	13	67	21	40	10	28	10	
Do.	Myshal,	626	337	103	300	55	127	33	142	23	107	9	84	30	70	13	40	22	
Do.		5	—	1	5	—	4	—	4	—	4	—	4	2	4	—	2	2	
Forth,	Do.	612	161	85	361	92	265	33	308	32	172	22	142	27	121	23	84	61	
Do.	Barragh,	4	2	—	2	—	2	—	2	—	2	—	2	—	2	1	2	1	
Do	Fenagh and Nonsey,	432	284	56	248	36	182	36	147	6	112	10	110	24	96	12	74	34	
Idrone, East,	Do.	84	21	6	54	7	54	7	48	2	41	5	36	6	31	4	26	10	
Carlow,	Do.	112	27	13	90	18	74	6	61	6	56	4	54	6	36	4	41	37	
Do.	Kelltstown,	347	36	25	158	35	185	14	112	12	96	6	58	7	73	11	72	21	
Forth,	Do.	826	326	104	480	84	316	37	252	38	175	61	107	25	113	34	91	37	
Shelvilly,	Tullow,	970	72	40	907	26	107	10	141	12	126	18	104	10	86	11	70	36	
Carlow,	Grangeford,																		
Co. Kildare.	Do.	36	10	11	24	3	13	1	10	2	9	1	7	2	6	1	4	6	
Kilkea and Moone,																			
	Total in Union,	10,868	6,807	1,964	5,258	1,910	3,894	672	2,884	428	2,216	321	1,736	426	1,468	263	1,069	808	
SUMMARY	Baronies.																		
Borough of Carlow,		1,887	1,061	679	626	110	347	64	237	62	153	40	91	68	61	5	13	10	
County Carlow	Carlow, except portion Borough,	1,908	261	184	587	131	763	86	573	91	487	48	428	73	355	42	268	243	
Do.	Forth,	748	202	120	326	83	403	44	331	42	277	26	226	43	206	35	160	155	
Do	Idrone, East,	3,333	1,238	314	1,654	276	1,010	172	738	98	562	62	447	135	435	61	272	211	
Do	Do. West,	1,059	410	309	643	116	434	105	318	90	213	45	168	20	111	36	39	56	
Do	Shelvilly,	626	363	184	460	84	316	37	252	38	170	21	107	35	113	24	91	37	
Queen's County	Shevonarigy except portion in Carlow Borough,	1,508	779	482	1,148	300	864	123	450	52	302	33	207	49	224	41	102	121	
Co. Kildare.	Kilkea and Moone,	36	12	11	24	3	13	1	12	2	9	1	7	2	6	1	4	6	
		10,868	6,807	1,964	5,258	1,910	3,894	672	2,884	428	2,216	321	1,736	426	1,468	263	1,069	808	

Total Gross Annual Value, £[illegible] 12s. 1d. Total *Net* Annual Value, £175,[illegible] 1s. Rate of difference, £34 15s. 8d.

Robert Hatch, Clerk of the Union. 18th July, 1848.

Observations on the Assessed Costs stated.

The Valuator reports that he considers when actual Tenants hold directly under a lease 1 sixteenth, the difference so [illegible] to be worse than Rating value, and the rent paid, would be about five shillings per [illegible] more. Also [illegible]

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CARRICKMACROSS UNION

Counties or Baronies, Baronies, &c.	Townlands Divisions.	Total Number of Townlands	Under £5.	At £5 and under £10	At £10 and under £15.	At £15 and upwards.	At £20 and under £25.	At £25 and upwards.	At £30 and under £35.	At £35 and upwards.	At £40 and under £45.	At £45 and upwards.	At £50 and under £55.	At £55 and upwards.	At £60 and under £65.	At £65 and upwards.	At £70 and under £75.	At £75 and upwards.
Co. Monaghan.																		
Farney,	Carrickmacross,	1,043	561	461	467	103	203	83	135	24	60	19	60	33	44	12	21	6
Do.	Ratragh,	293	209	172	244	39	39	15	60	6	15	5	9	6	4	1	1	–
Do.	Drumgurrs,	488	234	161	248	49	87	15	39	16	66	6	6	1	2	1	1	–
Do.	Ballymakney,	484	219	60	194	62	108	37	60	16	60	5	16	9	14	1	6	5
Do	Drumcorrow,	453	253	126	220	43	64	14	91	2	7	2	8	3	9	–	–	–
Do.	Enagh,	455	229	147	258	60	60	14	81	6	17	2	11	5	9	–	4	4
Do.	Lough Fea,	812	127	90	175	44	84	28	41	6	81	2	15	4	13	6	5	6
Do.	Drumhoory,	265	69	72	106	60	60	28	84	11	69	4	21	1	17	2	16	14
Do.	Killybegs,	285	166	166	216	60	61	21	45	6	21	9	19	9	13	–	9	9
Do.	Donaghmayne,	348	167	111	161	68	60	17	47	6	60	7	22	7	15	–	6	6
Do.	Kilmacy,	418	246	198	170	32	47	14	37	6	13	4	11	4	7	–	5	6
Do.	Crossclare,	472	316	134	169	63	48	9	19	6	6	1	5	1	2	1	1	–
Do.	Beaba,	441	205	128	176	46	54	19	14	–	4	1	4	1	9	1	9	1
Cremorne,	Corrubaca,	214	92	73	161	49	72	16	60	9	14	4	6	1	4	1	6	2
	Total in Union,	6,225	3,903	1,825	3,092	635	1,000	269	674	109	311	50	203	66	149	23	63	60
SUMMARY.	BARONIES.																	
Co Monaghan	Cremorne,	214	92	73	161	49	72	16	60	6	14	4	6	1	4	1	6	2
Do.	Farney,	6,011	3,140	1,744	2,881	586	1,137	247	644	97	287	86	205	65	145	22	62	58
		6,225	3,903	1,825	3,092	635	1,000	269	674	109	311	50	203	66	149	23	63	60

Total *Gross* Annual Value, £64,569 17s Total *Net* Annual Value, £46,367 Rate of difference, £18 12s 6½d. per cent.

W. G. Smyth, Clerk of the Union 3rd January, 1842.

Note made on the 20th September, 1842.—No change has (to my knowledge) taken place affecting this Return or *the Statement* (of Gross and Net Value) since they were furnished.—W. G. Smyth

Observations of the Assistant Commissioner

The Valuation of the Carrickmacross Union is very satisfactorily computed. The Shirley Estates comprise nearly one-half of the entire Union, and as the property is all let of *Fifth* on *recent Surveys and Valuations*, the rent is a very fair criterion of actual value. I have had access to the Books of the Shirley Office, and I find that the Poor Law Valuation is equal to the amount of the actual rents. The particulars of the rent and the Poor Law Valuation of 167 Townlands in this Union have already been sent by me to the Commissioners, and by them published in the Annual Report of 1841, and nothing can more certainly show the satisfactory manner in which the Poor Law Valuation of this Union has been perfected.

8th January, 1843.

Edward Gibson

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Number of Tenements valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

CARRICK-ON-SHANNON UNION

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £25 and under £30.	At £30 and upwards.	At £30 and under £40.	At £40 and upwards.	At £40 and under £50.	At £50 and upwards.
Co. Leitrim																	
Drumkeeran,	Drumcrilly,	819	386	179	239	41	50	3	3	3	4	3	3	—	—	—	—
Do.	Drumshanbo,	848	397	252	201	48	30	7	14	5	7	3	3	1	1	—	—
Leitrim,	Killeshrid,	874	307	190	177	19	27	3	19	2	10	—	5	3	3	2	3
Do.	Kathcarrigan,	748	437	241	311	47	73	3	36	8	17	2	3	3	7	—	4
Do.	Leitrim,	740	452	220	208	47	30	15	41	7	26	3	13	3	13	2	11
Do.	Drumsna,	981	363	120	198	44	89	19	44	3	31	7	22	3	10	3	13
Do.	Carrick-on-Shannon,	1,037	640	245	381	53	100	27	30	7	20	3	33	3	13	3	13
Co. Roscommon																	
Boyle,	Tumna,	898	377	143	261	46	78	19	30	3	19	9	7	4	4	—	—
Do.	Kilnaha,	695	341	190	264	63	110	17	37	19	40	9	28	7	26	4	19
Do.	Creeve,	108	39	43	39	26	45	6	22	3	17	3	11	3	8	1	3
Frenchpark,	Do.	282	133	54	39	14	46	9	31	3	32	3	19	3	14	—	11
Roscommon,	Aughrim,	307	374	190	165	36	78	7	37	3	30	9	27	3	25	1	13
Do.	Elphin,	1,038	789	196	394	91	36	17	45	12	86	1	13	1	17	2	19
Do.	Gilltown,	33	26	3	10	4	3	—	1	—	1	—	1	—	1	—	1
Ballintober North,	Do.	531	413	112	143	30	91	3	11	3	3	1	7	1	3	2	5
Do.	Kilmore,	745	492	170	353	35	33	11	49	8	37	—	30	4	30	3	30
Do.	Kilgis,	788	624	104	144	33	49	3	17	3	5	1	3	3	4	—	1
	Total in Union,	10,320	5,847	2,552	3,886	633	1,134	190	391	90	332	30	237	33	201	23	146
SUMMARY.	Baronies.																
Co. Leitrim	Drumahaire,	312	296	170	225	41	20	3	3	3	4	2	2	—	—	—	—
Do.	Leitrim,	4,488	2,929	1,140	1,656	281	471	70	190	37	126	13	83	37	67	9	40
Co. Roscommon	Ballintober North,	2,074	1,534	386	540	78	154	30	73	13	64	2	41	8	30	7	31
Do.	Boyle,	1,231	742	348	488	128	240	30	119	27	75	3	46	14	36	3	24
Do.	Frenchpark,	232	100	54	93	14	49	9	31	3	32	3	19	3	14	—	11
Do.	Roscommon,	1,706	1,150	303	367	91	174	34	55	13	30	3	43	7	45	7	30
		10,320	5,847	2,552	3,886	633	1,134	190	391	90	332	30	237	33	201	23	146

Total *Gross* Annual Value, £74,817 4s 8½d. Total *Net* Annual Value, £61,453 2s. 4d. Rate of Abatement, £21 15s 6½d. per cent.

WM. RUTHERFORD, Clerk of the Union. 11th January, 1849.

Note made on the 14th September, 1849.—No change whatever affecting this Return has been made in the Valuation since it was furnished.—WM. RUTHERFORD.

Observations of the Assistant Commissioner

The Chairman of the Union, John Reynolds Peyton, Esq., of Lahasna, Keshcarrigan, states.—"I have paid particular attention to the Districts of Keshcarrigan, Killeshrid, Leitrim, Carrick-on-Shannon, and other places where "I have property, or represent it as being, here in my Aunt and Mother. On the whole I think the Valuation is fair one. My reason is 'Live and let Live' you will not get the middle men to agree with me in this opinion. Some "Annesses and holding lands have been valued low. I have spoken to a friend of mine relative to the Valuation, he is a man of experience. he agrees with me in thinking the Valuation is fair one."

The Clerk of the Guardians states:—"I am big to state that in my opinion the proportion which the Valuation made, and raw rateable, bears to the actual value of property in this Union may be an an average about one-fifth "less. The total or letting Value."

"The number of objections lodged against the Valuation when exhibited for 21 days was 550. The Guardians determined 500. The Valuator's estimates were lowered in 347 cases, and raised in 53 cases. There numbers under "more than the sums originally entered because one man lodged objections for himself as a partner in individual lands of land

WM. JOHN BLANCHE.

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CARRICK ON SUIR UNION.

Counties or Irish Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £25 and under £30.	At £30 and upwards.	At £30 and under £35.	At £35 and upwards.	At £40 and under £45.	At £45 and upwards.	At £50 and under £55.	At £55 and upwards.
Co. Tipperary																		
1½ and Offa East,	Kilcash,	220	129	68	110	19	71	15	52	9	37	4	26	5	54	6	16	16
Do.	Carrick-on-Suir,	1,274	1,152	207	622	143	555	92	406	67	314	50	247	72	192	67	120	83
Slievardagh,	Do.	44	7	2	37	4	30	2	66	11	28	8	16	–	7	–	7	7
Do.	Grange Mockler,	269	168	44	173	20	198	18	90	15	76	13	65	98	61	12	33	11
Co. Kilkenny.																		
Kells,	Tullahought,	264	103	45	151	29	85	28	58	6	60	7	37	11	60	4	2	6
Do.	Kilmagraney,	48	5	27	46	5	23	6	18	2	3	2	7	3	5	–	–	1
Knocktopher,	Do	54	16	11	42	10	61	4	16	1	5	6	7	1	4	1	5	1
Do.	Monksoy,	79	21	13	86	12	48	13	30	7	25	3	16	3	13	5	13	5
Iverk,	Do.	42	6	14	34	11	13	7	6	–	1	1	1	–	–	–	–	–
Do	Clonmore,	138	30	16	150	13	66	17	78	11	56	13	48	11	55	6	34	16
Do.	Owning,	362	76	31	190	31	183	36	108	31	79	11	88	6	47	16	41	32
Do.	Fiheown,	487	501	89	386	57	204	63	167	28	127	31	93	50	81	14	38	24
Co. Waterford.																		
Upper Third,	Kilmeaden,	90	18	11	72	3	61	6	88	6	62	4	47	6	43	6	37	31
Do	Mothell,	143	35	16	117	4	92	6	86	7	87	5	80	12	74	9	62	50
Do.	Portlaw,	386	464	56	84	7	86	4	49	4	46	4	41	6	37	13	32	30
Do	Kilmoleron,	952	537	87	418	86	856	47	273	28	224	30	199	50	188	67	118	91
	Total in Union,	5,622	2,607	756	2,715	457	1,968	318	1,596	213	1,189	189	900	341	781	161	546	389
SUMMARY	Baronies.																	
Co Tipperary	Ifa and Offa East,	2,203	1,271	309	522	159	625	167	488	79	361	60	276	80	318	42	186	93
Do.	Slievardagh,	345	156	42	615	49	161	20	151	26	101	17	73	22	85	15	60	15
Co. Kilkenny	Iverk,	985	324	164	611	122	446	93	356	67	233	63	190	46	148	33	103	71
Do.	Kells,	377	112	50	173	37	150	20	71	8	42	6	34	16	26	4	6	8
Do.	Knocktopher,	161	31	24	100	31	78	14	45	8	31	6	28	4	17	3	16	7
Co. Waterford	Upper Third,	1,798	1,054	144	388	36	544	54	478	44	415	44	300	78	392	54	249	196
		5,622	2,907	732	2,715	457	1,968	318	1,596	213	1,189	189	900	341	781	161	546	389

Total *Gross* Annual Value, £120,168 2s 5d Total *Net* Annual Value, £86,615 15s 3d Rate of difference, £33 14s 4d per cent.

Note made on the 15th September, 1842.—Referring to your Circular of the 12th instant, relative to the Return of the Number of Tenements in this Union valued for Poor Rates, and the statement bearing date Feb. 5, 1842, of the total gross and net value of property liable to Poor Rates, I beg to state, that, since, there has been no change in the Valuation affecting either, of which I am officially cognizant.—Charles Dooly

Charles Dooly, Clerk of the Union— 3rd January, 1842

Observations of the Assistant Commissioner.

The Valuation of Carrick on-Suir is a little lower than the rents, yet somewhat higher than that of the adjoining Union of Clonmel. It is tolerably even.

John O'Donoghue,

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Number of Tenements, valued for Poor Rates, distinguishing the Number within each of the grades of value specified.

CASHEL UNION

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £4	At £4 and under £8.	At £8 and upwards.	At £10 and under £12.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Tipperary																		
Parliamentary Borough of Cashel, Middlethird, (except the portion in the *Parliamentary* Borough of Cashel.)	Cashel,	1,873	1,080	145	434	102	282	93	187	41	148	59	207	46	77	17	37	20
	Do.	787	329	112	458	65	346	69	258	58	198	66	146	61	123	22	79	66
	Ballyshacla,	551	311	103	660	59	177	96	116	24	79	10	69	9	43	7	34	27
Do.	Ardmagle,	253	136	40	136	34	113	61	79	10	58	6	48	16	42	5	66	24
Do.	Gale,	209	150	44	150	34	83	12	59	10	40	6	30	13	27	4	14	10
Do.	Magorban,	328	145	68	186	30	146	37	110	18	88	13	70	11	60	11	49	36
Do.	Knockgraffat,	585	361	114	305	66	278	47	218	20	166	23	107	42	114	61	72	51
Do.	Tullamaine,	356	135	28	191	17	83	4	76	14	73	6	55	13	53	6	40	34
Do.	Fethard,	1,356	808	170	442	77	272	42	166	61	147	28	116	28	65	24	66	41
Do.	Fennoretown,	448	220	48	253	28	173	66	137	21	111	20	86	17	79	6	63	47
Do.	Drangan,	410	235	83	211	41	136	33	117	66	94	15	64	21	49	6	28	20
Do.	Clonoe,	283	193	37	140	17	103	16	66	16	70	15	64	7	42	1	35	26
Do.	Kilnaan,	320	106	51	154	16	123	36	107	14	86	4	70	19	71	10	53	43
Do.	Clonoulty,	543	272	96	276	76	177	50	107	22	77	12	55	11	49	6	33	23
Kilnamanagh,	Cloghar,	370	161	72	189	37	117	60	80	66	50	8	46	7	39	3	25	19
Do.	Kilpatrick,	683	308	123	301	62	186	34	137	27	93	16	66	10	66	11	37	26
Do.	Grantstown	391	220	64	196	65	112	66	59	17	61	6	44	6	36	6	26	23
Shrawardagh,	Killenaule,	660	483	79	227	46	146	28	106	17	72	13	53	10	43	13	26	14
Do.																		
	Total in Union,	10,001	5,006	1,364	4,485	808	3,101	616	2,243	414	1,724	238	1,316	346	1,079	191	727	536
SUMMARY.	Baronies																	
Borough of Cashel, Co. Tipperary	Middlethird (exclusive of Cashel Borough),	5,936	3,294	922	2,832	516	2,019	340	1,585	270	1,216	166	945	243	797	133	588	411
Do.	Kilnamanagh,	1,581	815	228	796	166	486	84	414	68	250	30	201	37	191	26	94	68
Do.	Shrawardagh,	1,651	903	196	993	71	266	66	186	84	133	22	95	23	77	12	62	57
		10,001	5,006	1,364	4,485	808	3,101	616	2,243	414	1,724	238	1,316	346	1,079	191	727	536

Total *Gross* Annual Value, £187,036 14s. 8d. Total *Net* Annual Value, £120,456 16s. Rate of difference, £29 10s 3d. per cent.

THOMAS M'LOUGHLIN, Clerk of the Union. Cashel, 5th February, 1843.

Note made on the 9th October, 1843.—I beg to return you the accompanying Return of Tenements in this Union. I have examined the whole over again, and find no cause to change any part of it, except the Net Annual Value, which is now £120,456 16s., owing to some changes of property which occurred since the Return was first made.—THOMAS M'LOUGHLIN

OBSERVATIONS OF THE ASSISTANT COMMISSIONER.

The proportion which the Net Annual Value of the rateable property in the Cashel Union bears to the average letting value, is, in the Rural Divisions 15 per cent. under the letting value, and in the neighbourhood of Towns 20 per cent. under the same. These proportions are nearly general throughout the Union.

15th February, 1843. W. H. T. HAWKES.

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CASTLEBAR UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £25 and under £30.	At £30 and upwards.	At £30 and under £35.	At £35 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Mayo.																		
Carra,	Castlebar,	1,080	1,274	311	556	95	245	47	147	20	120	16	71	26	93	12	37	17
Do.	Turlough,	1,216	1,028	134	181	10	47	11	26	4	17	5	13	3	10	5	7	4
Do.	Drum,	973	721	176	342	31	64	12	43	6	31	2	23	6	29	5	17	14
Do.	Ballintubber,	1,293	1,036	107	148	17	66	6	21	1	12	1	14	5	15	5	10	7
Do.	Ballyhaus,	678	457	98	121	11	29	2	12	2	11	1	16	5	6	—	4	4
Do.	Breaty,	408	302	67	120	13	28	5	13	—	13	—	13	2	13	4	11	7
Do.	Sonda,	240	166	32	54	11	18	5	5	—	—	—	—	—	—	—	—	—
Gallen,	Do.	1,061	570	131	552	82	181	17	92	16	45	7	39	11	29	1	11	10
Clanmorris,	Balla,	557	240	76	102	13	82	1	17	1	16	4	15	1	11	—	10	10
Carra,	Do.	571	256	87	115	14	28	5	14	1	5	—	6	1	8	5	7	5
Do.	Islandady,	395	266	51	53	2	4	—	2	—	2	—	3	—	2	1	2	2
Burrishoole,	Do.	86	63	3	3	—	—	—	—	—	—	—	—	—	—	—	—	—
Tyrawley,	Addergoole,	1,128	917	126	261	24	51	6	27	6	21	3	15	7	12	—	5	5
	Total in Union,	12,978	7,864	1,682	2,414	336	732	116	396	65	286	37	213	67	178	27	111	84
SUMMARY																		
Co. Mayo.	Baronies.																	
Do.	Burrishoole,	86	63	3	3	—	—	—	—	—	—	—	—	—	—	—	—	—
Do.	Carra,	7,060	6,013	1,102	1,632	206	486	93	290	42	188	26	136	48	133	20	65	62
Do.	Clanmorris,	557	243	76	120	13	82	1	17	1	16	4	15	1	11	—	10	10
Do.	Gallen,	1,061	576	152	302	30	181	17	92	16	45	7	39	11	22	1	14	10
Do.	Tyrawley,	1,128	917	126	261	24	51	6	27	6	21	3	15	7	12	—	5	5
		12,978	7,864	1,682	2,414	336	732	116	396	65	286	37	213	67	178	27	111	84

Total *Gross* Annual Value, £53,472 15s. 2½d. Total *Net* Annual Value, £50,997 16s. 2½d. Rate of difference, £14 12s. 3½d. per cent.

3rd November, 1842

James O'Malley, Clerk of the Union

Observations of the Assistant Commissioner.

The Valuation of the Castlebar Union was made by Messrs. O'Malley and Lynch, both of whom were well conversant with the value of land in the district. The objections to the Valuation were but few, and these were satisfactorily arranged. A Rate has been struck for above three months, and no appeal lodged against it. On the whole I should say that the Valuation is a good one, and may be about 15 per cent. below recent lettings in the Union.

January 2nd, 1843

Joseph Burke.

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Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

CASTLEBLAYNEY UNION.

Counties or Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £4.	At £5 and under £10.	At £15 and upwards.	At £16 and under £20.	At £16 and upwards.	At £20 and under £30.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Monaghan																
Cremorne,	Castleblayney,	1,100	669	264	442	99	179	39	80	10	43	10	29	4	12	1	8	7
Do.	Chorchill,	828	391	170	307	71	197	30	56	10	36	6	23	12	14	2	8	—
Do.	Gough,	861	600	187	241	32	64	10	32	6	15	3	7	4	5	1	1	4
Do.	Hollaman,	661	315	189	286	61	97	10	39	3	24	3	12	9	9	—	4	4
Do.	Crove,	698	256	270	332	71	112	24	41	6	17	3	11	4	6	2	2	2
Do.	Larnah,	449	226	147	231	97	74	10	17	2	9	1	8	—	2	1	1	1
Do.	Annayalla,	487	274	140	183	42	83	6	11	2	5	—	—	—	—	—	—	—
Do.	Mullyash	361	140	100	215	48	116	33	67	7	34	10	27	6	13	6	8	1
Do.	Carrickacano,	440	205	128	243	64	116	26	61	7	26	11	16	6	7	1	1	4
Do.	Cremarun,	835	479	258	356	66	90	10	30	4	14	4	10	2	6	—	4	4
Do.	Ballybay,	956	506	149	302	64	163	34	99	13	35	11	42	14	31	7	17	10
Do.	Do.	22	10	8	11	0	1	1	4	0	3	1	1	—	—	—	—	—
Monaghan,	Broomfield,	648	428	165	218	30	94	8	38	6	20	4	16	0	8	2	6	6
Farney,																		
Co. Armagh																		
Upper Fews,	Newtown Hamilton,	906	633	201	322	76	191	31	31	4	10	0	6	—	37	0	9	—
Do.	Camly,	376	206	123	106	26	45	6	17	7	11	2	4	1	2	—	1	1
Do.	Cromnaglan,	902	646	186	202	66	84	0	16	5	20	0	5	2	8	1	2	7
Do.	Creggan,	431	209	100	162	20	66	7	24	0	17	2	11	2	9	2	1	1
Do.	Shantrum,	471	377	120	104	48	74	14	26	7	33	1	9	3	4	1	4	1
Do.	Dorsey,	447	265	108	129	38	51	8	23	0	14	4	11	0	7	0	4	0
Do.	Do.	109	134	40	46	4	8	1	1	—	—	—	—	—	—	—	—	—
Upper Orior,																		
	Total in Union,	11,347	6,705	3,506	4,642	944	1,037	831	693	132	506	69	290	72	142	30	79	49
SUMMARY	Baronies.																	
Co. Armagh	Upper Fews,	3,864	2,219	522	1,284	236	376	66	140	60	74	14	42	10	28	10	18	8
Do.	Upper Orior,	169	134	40	46	4	8	1	1	—	—	—	—	—	—	—	—	—
Co. Monaghan	Cremorne,	6,920	3,931	1,960	3,058	677	1,127	268	520	90	269	60	175	60	106	18	47	29
Do.	Monaghan,	648	428	165	218	30	94	8	38	6	20	4	16	0	8	2	6	6
Farney,		26	15	0	11	1	5	1	4	2	2	1	1	—	—	—	—	—
Do.																		
		13,347	6,705	3,506	4,642	944	1,037	831	693	132	506	69	290	72	142	30	79	49

Total Gross Annual Value, £78,866 15s. 7½d. Total Net Annual Value, £66,623 17s. 6d. Rate of difference, £12 17s. 7½ per cent.

BLAYNEY GRIER, Clerk of the Union 19th October 1847

Observations of the Assistant Commissioner.

The Valuation of Castleblayney Union is considerably below the actual value. I have from time to time used my best efforts with the Board of Guardians, and with the Valuators, to have the Valuation made more in accordance with the Act of Parliament, but the majority of the Board are depreciating the Valuation below that at which it ought to be fixed. The Valuators of the Castleblayney Union are, as, in my estimation, if that correspondence which is prepared to answer an account and final Valuation of the Property in the Union. The more I see of their Valuation, the more I am convinced that it is full 40 per cent. under the actual letting value on the whole.

L. Gibson

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CASTLEDERG UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £25 and under £30.	At £30 and upwards.	At £30 and under £35.	At £35 and upwards.	At £35 and under £40.	At £40 and upwards.	At £40 and under £45.	At £45 and upwards.	At £45 and under £50.	At £50 and upwards.
Co Tyrone																					
Omagh,	Castlederg,	357	79	36	107	44	102	36	58	11	36	7	25	11	18	1	7	0			
Do.	Lisnaclon,	299	110	106	103	36	74	14	24	8	10	2	7	0	8	1	0	1			
Do.	Cargary,	127	45	58	82	13	24	0	11	—	0	1	0	1	4	0	3	1			
Do.	Tullycar,	80	60	21	28	0	8	0	2	—	—	—	—	—	—	—	—	—			
Do.	Killeter,	200	30	68	102	22	60	0	12	1	0	1	0	1	1	—	—	—			
Do.	Killeo,	190	60	59	100	34	50	10	20	8	10	0	8	0	5	0	0	—			
Do.	Castlegore,	136	21	54	173	49	136	24	59	17	36	0	18	0	0	0	0	0			
Do	Clare,	220	60	87	157	41	70	10	20	0	17	2	0	2	7	—	3	0			
Do	Homeskeball,	149	52	25	60	25	35	0	15	0	7	0	4	1	2	—	1	1			
Do.	Drumquin, West,	132	76	20	60	18	60	5	18	2	7	0	5	1	3	—	0	2			
Do	Tullig,	134	91	42	73	0	11	1	3	0	0	—	—	—	—	—	—	—			
Do	Donah,	183	60	82	107	60	48	18	22	0	13	4	0	0	0	1	2	1			
Strabane,	Magheracroggan,	160	0	23	117	30	60	36	60	14	27	0	15	4	7	0	0	1			
Do.	Listymore,	160	14	17	60	18	69	18	31	11	38	10	29	0	22	1	3	0			
	Total in Union,	2,429	679	793	1,547	360	749	150	369	83	210	49	127	42	78	15	30	30			
SUMMARY.	Baronies																				
Co Tyrone.	Omagh,	2,194	350	733	1,344	323	691	118	269	68	158	33	92	20	63	15	30	26			
Do.	Strabane,	235	29	40	203	37	108	41	101	30	60	16	35	19	10	0	0	0			
		2,429	679	793	1,547	360	749	150	369	83	210	49	127	42	78	15	30	23			

Total Gross Annual Value, £28,109 15s 4d Total Net Annual Value, £21,814 16s 8d Rate of difference, £29 2s 7¾d. per cent.

DAVID JOHNSTON, Clerk of the Union 24th December, 1841.

Note made on the 19th September, 1843.—I hereby certify that no alteration has been made in the Tenements or Valuation of the Castlederg Union since 24th December, 1841.—DAVID JOHNSTON

OBSERVATIONS OF THE ASSISTANT COMMISSIONER.

I believe this Valuation to be sound and good, though there are some errors which must hereafter be corrected It is under the letting value

9th January 1844 CHAS S. CLEMENTS

Number of Tenements, valued for Poor Rates, distinguishing the Number within each of the grades of value specified.

CASTLEREA UNION.

Counties of Towns, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £4	At £4 and under £10	At £10 and upwards.	At £15 and under £20.	At £20 and upwards.	At £25 and under £30.	At £30 and upwards.	At £35 and under £40.	At £40 and upwards.	At £45 and under £50.	At £50 and upwards.	At £55 and under £60.	At £60 and upwards.	At £65 and upwards.
Co. Roscommon.																
Frenchpark,	Frenchpark,	1,226	838	267	305	71	109	26	37	14	91	4	17	4	10	0
Do.	Aragh,	810	919	213	228	41	66	18	44	9	26	0	26	0	26	0
Do.	Lenaghgirna,	1,451	599	209	372	71	112	18	41	8	28	0	60	0	17	4
Castlerea,	Castlerea,	1,590	1,031	225	257	60	249	48	106	26	119	31	62	14	60	0
Do.	Kiltullagh,	936	641	200	261	44	91	14	47	7	33	5	26	2	31	0
Do.	Ballybough,	743	554	174	205	17	33	0	28	7	12	—	5	0	0	—
Do.	Ballinagare,	903	597	123	216	41	94	17	53	11	43	1	91	0	60	1
Do.	Castlepluncket,	542	331	88	211	54	123	21	60	12	48	0	56	4	56	4
Do.	Ballintober,	520	357	95	163	37	53	9	46	5	56	0	23	2	23	0
Half Ballymoe,	Do.	607	109	62	59	17	41	4	24	0	20	—	18	2	10	—
Do.	Do.	77	44	0	26	10	26	1	10	0	0	—	0	1	0	—
Co. Galway.																
Ballymoe,	Do.	773	374	107	140	19	42	8	30	4	20	0	22	4	20	—
Do.	Ballymoe,	919	379	71	134	19	46	10	47	7	37	4	30	4	26	3
Do.	Tumpologher,	890	569	93	337	51	74	7	36	0	19	1	19	0	18	0
Do.	Glengamodes,	607	583	174	284	60	60	4	18	1	14	4	19	4	9	2
Tynagh,	Do.	178	117	61	56	5	0	—	—	—	—	—	—	—	—	—
Do.	Kilkerrin,	534	260	121	224	13	73	9	34	8	49	6	97	4	91	4
Co. Mayo.																
Castello,	Ballaghadreen,	895	649	189	249	60	99	14	60	9	19	4	19	2	13	0
Do.	Castlemore,	632	415	134	213	18	49	10	34	8	34	4	18	0	14	2
Do.	Baken,	1,091	661	209	379	48	74	11	61	0	60	0	15	0	8	—
Do.	Ballyhaunis,	1,414	910	379	504	87	153	22	93	10	40	6	60	7	28	4
	Total in Union,	16,914	11,192	3,647	5,322	749	1,676	260	826	154	666	91	818	97	421	82
SUMMARY	Baronies.															
Co. Galway	Ballymoe,	3,096	2 222	695	834	112	230	34	117	17	93	11	79	10	66	7
Do.	Tynagh,	1 107	777	282	340	24	78	9	34	8	49	6	97	4	91	4
Co. Mayo.	Castello,	3,073	2,036	1 023	1 339	148	314	37	166	20	100	10	70	17	63	8
Co. Roscommon.	Castlerea,	4,903	3 381	954	1,622	265	663	108	410	96	305	46	239	35	136	24
Do.	Frenchpark,	3 669	2,504	740	1,065	183	309	57	142	26	99	12	97	16	45	8
Do.	Half Ballymoe,	607	242	34	126	27	41	5	24	0	20	—	24	3	24	—
		16 914	11,192	3,647	5,322	749	1,676	260	826	154	666	91	818	97	421	82

Total *Gross* Annual Value, £136,077 12s. 7½d. Total *Net* Annual Value, £114,349 19s. 6d. Rate of *difference*, £19 13s 0½d per cent.

PATRICK M'GAN, Clerk of the Union. 9th November, 1842.

Observations by the Assistant Commissioner.

The Chairman, The O'Connor Don, states—"It is difficult to give a satisfactory answer to your question. The Valuators in the Castlerea Union appear to me to be based on no fixed principle; they are sometimes, indeed generally, below the mark, but sometimes they are equal to it, and sometimes but rarely above it, and that when the lands are really equally let. On the whole, the Valuation is to my judgment, about a fifth below what the land is actually let for, but it would be almost impossible to pronounce upon any single District of land by this task.

"The Clerk of the Guardians states. I feel I cannot give you much satisfactory information in reference to the proportion which the rated value bears to the real value of the Union."

Adjourned the meeting of the sessions this day at Castlerea, and in the three Electoral Divisions in which the objections lodged against the Valuation Rate Books, were cancelled, the Valuator's estimates were confirmed

8th February, 1843. 20th June 1843.

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County and Union.	Electoral Divisions.	Number of Tenements.	Value.	A. Annual Value.	A. Annual Value.	A. Annual Value.	A. Annual Value.	A. Annual Value.	A. Annual Value.	A. Annual Value.	A. Annual Value.	A. Annual Value.	A. Annual Value.	A. Annual Value.	A. Annual Value.	A. Annual Value.	A. Annual Value.
Co. Cavan.				£	£	£	£	£	£	£	£	£	£	£	£	£	£
Upper Loughtee,	Cavan,	1,064	830	309	524	318	405	114	277	96	166	20	103	36	70	15	45	28
Do.	Ballybaise,	708	470	274	400	120	264	43	194	24	85	10	91	7	21	4	14	10
Do.	Butlersbridge,	210	93	98	166	46	111	35	71	10	60	11	49	7	19	—	9	9
Do.	Do.	97	23	26	44	9	19	8	11	—	9	1	8	4	5	—	1	1
Lower Loughtee,	Drumlane,	550	88	200	471	137	265	67	198	23	71	16	49	16	33	6	16	11
Do.	Kilconny,	589	160	176	488	118	203	43	138	30	60	27	56	13	30	4	16	12
Do.	Killarber,	658	135	267	461	87	174	45	87	14	39	7	36	11	18	1	7	6
Upper Loughtee,	Do.	46	6	6	54	12	38	11	13	—	2	—	2	—	2	—	2	6
Do.	Killashandra,	21	7	3	14	7	11	3	4	1	2	—	1	—	1	1	1	—
Tullaghanalo,	Do.	672	372	185	606	98	314	48	116	26	67	16	38	13	26	6	16	11
Do.	Killeshin,	302	77	91	269	60	134	30	71	14	45	11	31	6	20	2	14	9
Do.	Derryloran,	408	166	179	346	88	161	36	72	13	47	7	32	16	23	4	16	11
Do.	Arvagh,	637	304	257	453	100	176	32	72	21	48	6	28	8	14	2	6	4
Do.	Killykeen,	22	4	16	16	4	6	—	2	—	6	—	6	1	2	—	1	1
Upper Loughtee,	Do.	676	96	73	560	60	147	30	67	12	67	7	49	16	42	6	26	18
Do.	New Inn,	204	125	178	176	60	91	16	37	7	16	7	11	1	4	1	6	1
Do.	Stradone,	403	142	162	361	62	100	62	47	6	25	6	16	7	11	1	4	6
Do.	Kilkerrone,	600	72	132	528	62	80	30	44	12	19	6	7	1	8	—	1	—
Do.	Do.	60	17	11	23	6	11	8	8	—	3	—	3	8	3	—	—	—
Tullaghgarvey,	Do.	479	179	156	360	77	144	23	67	17	44	8	27	8	10	1	14	10
Do.	Red Hills,	52	2	16	21	4	6	—	1	1	1	—	—	—	—	—	—	—
Upper Loughtee,	Kill,	401	100	158	301	78	113	32	30	6	15	1	3	6	4	—	1	1
Clonmahon,	Do.	45	4	23	36	16	10	6	6	—	3	—	3	2	6	—	1	1
Castlerahan,	Do.	302	180	174	310	84	146	34	62	11	39	7	17	3	10	3	6	2
Do.	Kilnalock,	119	40	20	77	14	41	18	27	6	6	1	6	2	3	—	—	—
Do.	Crosskeys,	250	81	50	163	60	50	6	18	6	10	3	4	—	1	1	—	—
Upper Loughtee,	Do.	256	80	140	209	70	105	60	30	16	18	3	8	4	6	6	6	6
Do.	Dean,	160	81	55	107	30	64	6	16	16	15	3	3	—	—	—	—	—
Clonmahon,	Do.	497	312	130	309	30	102	30	72	16	42	6	30	10	20	3	16	8
Crossboney,	Do.	74	11	24	52	16	36	7	23	6	16	6	10	1	4	1	6	3
Upper Loughtee,	Do.	69	18	69	60	16	31	7	11	—	4	3	4	1	3	—	1	1
Tullaghanalo,	Do.	6	4	1	6	3	9	4	1	1	—	—	—	—	—	—	—	—
Do.	Ballinample,	600	136	186	376	98	161	42	83	14	41	13	27	7	14	3	7	6
Clonmahon,	Do.	367	134	160	239	43	153	24	52	11	31	11	20	19	20	7	24	17
Do.	Ballymachugh,	23	4	3	18	6	6	2	3	—	1	—	1	1	1	—	—	—
Lower Loughtee,	Ballymoneill,	718	259	219	434	134	265	47	111	19	64	16	30	12	30	6	16	19
Tullaghagh,	Do.																	
	Total in Union,	15,395	3,943	4,143	9,293	2,057	4,140	908	2,055	499	1,178	241	746	228	566	83	277	194
SUMMARY.	Baronies.																	
Co. Cavan,	Castlerahan,	669	295	253	435	109	202	54	64	17	46	8	23	2	10	6	6	2
Do.	Clonmahon,	1,828	500	626	1,210	669	583	124	204	60	170	54	111	60	77	14	42	28
Do.	Lower Loughtee,	1,600	653	643	1,263	843	726	171	377	76	206	61	136	45	80	10	40	30
Do.	Upper do.	4,402	1,263	1,400	3,010	743	1,299	261	786	152	426	90	270	81	160	33	104	71
Do.	Tullaghgarvey,	314	183	187	362	155	89	72	17	47	6	33	8	6	11	1	14	12
Do.	Tullaghanalo,	719	355	610	454	124	265	47	111	19	64	16	40	12	30	6	16	19
Do.	Tullaghonoho,	2,209	789	754	1,476	367	710	198	348	83	219	59	150	35	81	16	53	37
		12,228	3,943	4,143	9,293	2,057	4,140	908	2,055	499	1,178	241	746	228	566	83	277	194

Total *Gross* Annual Value, £12,103,991 4s 5d Total *Net* Annual Value, £124,757 8s 6d. Rate of Difference, £55 0s 7½d per cent.

RICHARD J. BAXTER, Clerk of the Union. 26th November, 1842.

OBSERVATIONS BY THE ASSISTANT COMMISSIONER.

The average rate of difference which exists in this Union between the rating value and the rent that solvent tenants might be reasonably expected to pay, is about 10 per cent., the rating value being by so much lower than the letting. The rating value approaches very near the rent of the large estates in the Union which are considered as moderately set.

24th January 1843.

C. G. OFFAY

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Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

CELBRIDGE UNION

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5	At £5 and under £10.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Dublin.																		
Castleknock,	Clonsilla,	100	14	38	38	3	38	1	62	6	54	–	51	4	51	3	47	44
Upper Cross,	Ballycoolin,	309	203	84	197	32	113	14	61	15	67	5	52	14	47	6	38	32
Do.	Saggard,	6	–	–	5	–	5	–	5	–	5	–	5	–	5	–	5	5
Newcastle,	Do.	346	164	61	161	26	93	16	65	19	46	5	37	6	28	5	23	18
Do.	Newcastle,	341	62	54	186	22	132	17	115	16	99	5	77	6	72	6	66	61
Upper Cross,	Do.	6	–	–	2	–	2	–	2	–	2	–	2	–	2	–	2	2
Newcastle,	Lucan,	689	64	64	225	51	161	45	180	15	137	7	99	10	82	7	73	56
Co. Kildare.																		
South Salt,	Do.	1	–	–	1	–	1	–	1	–	1	–	1	–	1	–	1	1
Do.	Donaghcumper,	172	38	32	140	22	108	11	86	6	74	5	62	11	63	6	51	46
North Salt,	Leixlip,	235	68	52	177	33	125	22	92	11	69	6	56	11	52	7	41	34
Do.	Celbridge,	211	59	37	152	38	115	22	87	15	56	6	53	11	56	6	38	34
Do.	Straffan,	134	48	33	86	11	39	6	64	6	45	2	42	6	46	5	34	31
Do.	Maynooth,	287	168	61	229	36	148	30	112	11	82	5	81	11	76	10	65	56
Heathy and Oughterany,	Clonsurry,	203	136	14	66	12	54	6	72	5	67	5	62	6	57	7	43	42
Do.	Kilcock,	387	203	72	182	36	105	14	76	11	62	4	51	15	47	4	36	30
Do.	Donadea,	193	43	24	75	7	51	3	44	2	41	4	39	6	35	5	33	24
Do.	Balrathboyne,	128	51	38	137	8	36	6	91	11	68	3	74	11	71	6	65	54
Co. Meath.																		
Upper Deece,	Rathcairnown,	109	60	16	97	6	82	5	76	7	56	4	61	2	57	7	56	48
	Total in Union,	3,659	1,404	686	2,261	307	1,575	209	1,368	146	1,059	56	815	138	746	64	707	622
SUMMARY	**Baronies**																	
Co. Dublin	Castleknock,	105	14	38	38	6	59	1	63	3	54	–	51	4	51	5	47	44
Do.	Newcastle,	895	553	179	609	75	413	76	285	46	205	21	215	35	192	17	160	148
Do.	Upper Cross,	456	203	84	204	32	120	14	88	10	74	6	68	14	54	5	39	36
Co. Kildare.	Heathy and Oughterany,	901	466	185	495	87	346	38	285	25	263	16	226	38	210	23	172	159
Do.	North Salt,	578	336	193	646	108	453	71	348	46	274	16	234	30	216	20	172	154
Do.	South do.	172	38	32	141	22	109	11	86	6	75	5	65	11	63	5	52	47
Co. Meath	Upper Deece,	105	39	15	97	6	82	6	76	7	68	4	61	2	57	7	56	48
		3,659	1,404	686	2,261	307	1,575	209	1,368	146	1,059	56	815	138	746	64	707	622

Total Gross Annual Value, £146,005 9s 7d Total Net Annual Value, £131,857 4s. 4d. Rate of difference, £10 14s. 7d. per cent.

HENRY HOLBROOK, Clerk of the Union. 20th January, 1842

Note made on the 14th September, 1848.—No alteration made as yet.—HENRY HOLBROOK.

OBSERVATIONS OF THE ASSISTANT COMMISSIONER

I consider that this Valuation, which was carefully revised after being published according to law for 21 days, approximates nearly to the Net Annual Value, as defined by the Act of Parliament and that with such further revision as the Board of Commissioners will from time to time deem it to undergo, it will be made a fair and equal Valuation for all purposes

6th January 1848 HENRY HOLBROOK.

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CLIFDEN UNION.

Counties of Irish Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £20 and under £25.	At £25 and upwards.	At £30 and under £35.	At £35 and upwards.	At £40 and under £45.	At £45 and upwards.	At £50 and under £60.	At £60 and upwards.	At £70 and under £80.	At £80 and upwards.	At £90 and under £100.	At £100 and upwards.	At £120 and under £140.	At £140 and upwards.	At £160 and upwards.
Co. Galway																						
Ballynakinch,	Clifden,	1,436	1,201	132	103	34	62	16	28	6	18	3	12	3	2	–	6	6				
Do.	Renvyl,	1,080	1,054	126	252	30	57	7	27	6	20	6	14	2	2	4	7	2				
Do.	Roundstone,	2,458	2,126	281	528	26	51	6	26	4	18	6	14	6	8	–	6	6				
Do.	Ballinloon,	1,043	893	167	148	26	41	4	16	2	12	3	10	6	7	–	3	3				
Total in Union and Barony,		6,018	5,280	716	927	114	211	39	97	18	68	17	50	6	26	4	24	20				

Total *Gross* Annual Value, £50,261 2s. Total *Net* Annual Value, £20,543 12s. Rate of difference, £44 19s. 11d. per cent.

21st December, 1842.

John Griffin, Clerk of the Union.

Observations of the Assistant Commissioner.

The Valuation of the Clifden Union has been made by Mr Patrick Larkin, who is well acquainted with the value of land in the district. It has not yet been exhibited, but from the pains which Mr Larkin has taken with the Valuation, and the approval of it, by an unanimous vote of the Board of Guardians, I am certain that it is a fair Valuation, and one likely to give general satisfaction, it may be from 10 to 15 per cent. below the letting value of lands in the Union.

12th January, 1843.

Joseph Burke.

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Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

CLOGHEEN UNION

Counties of Irel. Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £4.	At £4 and under £10	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £35.	At £30 and upwards.	At £35 and under £40.	At £35 and upwards.	At £40 and upwards.	At £50 and upwards.
Co. Tipperary.																			
Ifa and Offa West,	Cahir,	1,791	1,196	228	541	120	303	61	183	30	153	25	102	38	79	18	54	38	16
Do.	Dangrath,	237	138	44	195	38	78	11	30	4	30	2	28	2	26	3	23	6	17
Do.	Ardfinan,	316	164	81	164	17	198	18	80	17	36	12	31	11	42	6	36	24	12
Do.	Tullamaslon,	289	118	54	143	20	87	14	67	9	48	3	35	12	30	3	18	13	5
Do.	Newcastle,	505	306	37	199	31	37	21	33	16	33	6	30	6	16	3	13	3	10
Do.	Ballybacon,	561	313	127	346	45	192	33	77	16	54	10	35	11	35	7	17	12	5
Do.	Tullaherton,	349	161	70	138	31	80	30	67	12	47	18	38	13	32	6	15	12	3
Do.	Tubrid,	781	446	139	336	72	262	53	130	30	77	15	47	11	32	6	31	13	18
Do.	Whitechurch,	254	120	56	74	17	30	4	30	4	18	4	14	6	10	1	7	6	1
Do.	Clogheen,	1,055	753	141	356	61	189	27	128	38	101	35	73	18	51	5	31	26	5
Do.	Ballyporeen,	1,289	992	120	267	67	187	26	53	26	44	8	34	8	18	6	10	6	4
Co. Limerick.																			
Coshlea,	Kilbonay,	782	531	77	151	35	74	18	30	8	30	11	18	4	7	8	8	1	1
	Total in Union,	8,077	6,413	1,146	3,064	544	1,619	264	676	188	661	138	492	125	304	61	230	178	52
SUMMARY	Baronies																		
Co. Limerick.	Coshlea,	782	531	77	151	35	74	18	30	8	30	11	18	4	7	8	8	1	1
Co. Tipperary.	Ifa and Offa West,	7,295	4,882	1,068	2,913	509	1,445	246	646	184	631	127	474	121	337	53	222	177	51
		8,077	6,413	1,146	3,064	544	1,519	264	676	188	661	138	492	125	304	61	230	178	52

Total *Gross* Annual Value, £83,838 18s. 8½d. Total *Net* Annual Value, £60,993 6s. 5d. Rate of difference, £37 10s. 2½d. per cent.

Jeffry Keating, Clerk of the Union. Clogheen, 31st December, 1841.

Note added on the 14th September, 1842.—No change affecting the above Return and Statement has been made in the Valuation of the Clogheen Union.—Jeffry Keating

Observations of the Assistant Commissioner.

The Valuation of Clogheen Union is about 10 per cent. lower than the letting value of the lands in the Union.

J. O'Donovan.

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CLOGHER UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £3.	At £3 and under £10.	At £5 and under £15.	At £10 and under £15.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £30 and upwards.	At £35 and under £40.	At £40 and upwards.	At £45 and under £50.	At £50 and upwards.	At £60 and upwards.
Co. Tyrone.																	
Clogher,	Clogher,	322	120	120	164	43	84	16	41	6	20	6	19	6	18	–	7	7
Do.	Fallagh,	213	73	52	140	46	88	14	48	8	30	4	21	6	17	6	12	6
Do.	Fivemiletown,	451	160	159	261	61	108	23	81	12	39	6	17	6	12	6	6	4
Do.	Colt,	164	66	32	146	43	93	22	53	16	30	6	17	6	8	6	4	1
Do.	Aghintaun,	192	94	62	129	28	67	14	63	6	23	6	19	7	14	4	7	6
Do.	Kilyfaddy,	311	78	104	256	98	132	30	72	16	37	16	27	6	17	7	11	4
Do.	Cecil,	527	208	219	321	84	111	31	87	14	26	4	12	1	6	3	7	6
Do.	Augher,	480	240	188	248	46	63	18	44	6	20	6	18	7	16	6	6	4
Do.	Cullaunore,	167	87	89	166	67	47	19	60	2	6	–	6	6	6	–	4	2
Do.	Favour Royal,	384	139	114	245	61	184	46	75	17	45	12	31	9	10	4	10	6
Do.	Errigal,	647	163	103	145	26	46	8	14	1	6	6	6	1	3	–	2	6
Do.	Fermoyle,	265	111	61	111	14	20	6	6	1	1	–	–	–	–	–	–	–
Do.	Ballygawley,	627	356	198	196	46	76	11	56	8	22	6	14	4	11	4	7	6
Dungannon,	Tullyvar,	417	168	147	612	100	199	34	66	18	61	7	18	7	18	6	6	6
Do.	Aughnadey,	728	387	611	541	66	130	21	64	14	43	6	26	8	21	3	16	16
Co. Monaghan.																		
Trough,	Mullycoan,	434	188	129	872	44	77	16	29	6	17	6	11	6	8	–	6	3
Do.	Brogan,	231	90	92	166	25	46	11	18	4	7	1	6	1	6	–	1	1
	Total in Union,	6,098	2,826	2,056	3,546	774	1,408	314	724	143	416	66	368	82	168	30	103	64
SUMMARY.	Baronies.																	
Co. Monaghan,	Trough,	665	278	227	407	69	126	27	61	10	24	4	14	6	16	–	4	4
Co. Tyrone,	Clogher,	4,284	1,740	1,408	2,488	620	1,066	232	644	105	312	48	268	61	146	24	81	47
Do.	Dungannon,	1,149	492	426	653	180	216	55	105	28	74	18	48	15	38	6	18	13
		6,098	2,826	2,056	3,546	774	1,408	314	724	143	416	66	368	82	168	30	103	64

EDWARD BEATTY, Clerk of the Union. 6th December, 1862.

As the Valuators of the said the Monaghan Union have been made by the same Valuator,—See the Report on the Return from the latter

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Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

CLONES UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £4.	At £4 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £30 and under £35.	At £35 and upwards.	At £40 and under £50.	At £50 and upwards.	At £50 and upwards.
Co. Monaghan																
Darney,	St. Tierney,	605	220	101	385	81	194	44	110	10	69	13	51	10	58	0	20	16
Do	Newbliss,	726	415	185	310	80	124	25	64	17	93	4	89	7	16	0	11	0
Do	Clones,	1,036	485	344	516	193	270	62	172	34	110	23	76	19	83	19	64	16
Co. Fermanagh.																		
Coole,	Do	61	26	23	36	0	18	2	6	4	6	1	0	1	1	—	—	—
Do	Currin,	45	27	6	18	0	10	1	7	0	0	0	4	1	0	1	1	—
Co. Monaghan																		
Darney,	Do.	987	303	187	328	76	141	36	93	11	34	9	23	7	16	1	9	7
Do.	Drumsally,	188	72	38	128	31	38	17	27	2	16	4	7	—	3	—	5	5
Co. Fermanagh																		
Coole,	Do	467	148	170	259	40	89	19	41	0	23	0	20	4	14	4	10	6
Clonkelly,	Do.	145	77	29	68	16	46	16	53	7	17	1	10	6	0	1	4	4
Do	Newtownbellew,	154	88	89	116	25	66	18	35	0	20	1	14	0	10	7	11	4
Do	Do	924	474	253	420	98	238	89	145	26	76	10	50	23	60	6	18	7
Coole,	Aughalurcher,	739	395	203	464	138	261	98	129	20	61	16	52	18	20	0	16	7
Clonkelly,	Kedes,	616	351	233	365	76	138	26	88	11	65	7	19	4	10	1	6	7
Do.																		
	Total in Union,	8,348	2,537	1,870	3,511	746	1,641	396	878	166	500	90	384	101	244	80	143	88
SUMMARY	Baronies																	
Co Fermanagh.	Clonkelly,	1,074	931	314	1,012	242	409	122	250	49	168	10	79	21	66	18	28	61
Do.	Coole,	1,207	474	883	738	148	356	91	201	64	110	10	76	31	87	13	26	16
Co Monaghan	Darney,	3,167	1,402	978	1,745	247	792	183	445	60	252	51	178	49	127	50	76	49
		8,348	2,537	1,870	3,511	746	1,641	396	878	166	500	90	384	101	244	80	143	88

Total *Gross* Annual Value, £66,216 14s. 1d. Total *Net* Annual Value, £55,269 16s 6d. Rate of difference, £10 14s=19½d. per cent.

Geo. Simpson, Clerk of the Union. 2nd November, 1848.

Observations of the Assistant Commissioner.

I consider the average Rating Value of this Union to be about 10 per cent. below the Rent at which, one year with another, the land might in its actual state be reasonably expected to let from year to year to solvent tenants.

C. G Otway

22nd January, 1848.

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CLONMEL UNION

Counties or towns, Baronies, &c	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £10 and upwards.	At £10 and under £15	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25	At £25 and upwards.	At £25 and under £30.	At £30 and upwards.	At £30 and under £35	At £35 and upwards.	At £40 and upwards.	At £50 and upwards.	At £60 and upwards	At £80 and upwards
Co. Tipperary																			
Ifa and Offa East, (exclusive of the Borough of Clonmel)	Clonmel,	476	220	52	206	17	214	28	197	18	169	30	159	24	131	38	107	60	
Borough of Clonmel,	Do	1,662	477	455	1,205	101	780	98	568	127	466	59	339	112	270	71	198	87	
Co. Waterford.																			
Borough of Clonmel,	St. Mary's,	31	5	12	26	—	13	3	13	—	11	1	11	—	19	2	10	9	
Upperthird, (outside the Borough boundary,)	Do.	319	281	26	150	20	20	6	41	4	36	1	28	9	26	4	19	10	
Do.	Killaloan,	121	91	13	40	3	37	3	13	3	17	0	12	—	9	1	6	3	
Do.	Rathgormack,	667	168	50	150	9	189	21	201	4	96	9	75	10	28	9	62	43	
Glenahiry,	Kilronan,	314	425	137	360	66	252	41	107	26	108	10	86	20	38	14	44	66	
Co. Tipperary.																			
Ifa and Offa East,	Kilsheelan,	225	134	30	101	7	71	9	64	7	39	10	42	6	38	6	32	60	
Do.	Temple Etny,	211	166	19	72	16	54	4	38	6	34	3	26	4	20	1	16	15	
Do.	Lisronagh,	100	57	21	72	19	32	3	43	3	28	4	36	1	31	3	30	27	
Do.	New Chapel,	397	191	53	159	30	118	8	52	11	75	8	54	9	36	13	47	54	
Do.	Innislonagh,	561	299	62	223	30	160	27	130	3	108	7	64	13	37	3	60	60	
	Total in Union,	5,637	2,488	952	2,890	435	1,887	248	1,456	282	1,207	198	970	234	817	171	603	422	
SUMMARY.	Baronies																		
Borough of Clonmel, Co. Tipperary		1,773	482	467	1,235	121	793	99	572	127	477	59	350	113	280	73	198	99	
Co. Waterford.		1 356	953	209	906	110	679	81	555	54	474	37	426	62	263	70	201	231	
	Glenahiry,	314	466	137	360	66	252	41	167	26	108	10	86	20	69	14	44	66	
Do.	Upperthird (exclusive of Clonmel,)	944	630	112	814	44	208	27	161	10	136	12	117	28	106	14	80	60	
		5,337	2,488	952	2,890	435	1,887	248	1,456	282	1,207	198	970	234	817	171	603	422	

Total *Gross* Annual Value, £110,278 6s 9d — Total *Net* Annual Value, £89,360 6s 4½d — Rate of difference, £22 14s 10d per cent.

3rd January, 1842

Faith—Jno Kelly, Clerk of the Union.

Note made on the 16th September, 1842.—Referring to the Valuation and Return of the Number of Tenements in this Union, and on examining the statement furnished 3rd January 1842, I beg to observe, that the Board of Guardians on the 14th May last, resolved that Public Buildings *exclusively* dedicated to religious worship, the County Court House, County Gaol Lunatic Asylum, &c., although valued, no Rate was paid *for them*, they should be discontinued from appearing on the Valuation and *Rate* Books: this is the only change took place, and which affects *only the statement of Gross* value to the amount of £7703 1s 11d, and of the *Net value* to the amount of £6961 14s. 4d., and not the *Return* made. It is to be observed, that in estimating the *Gross* value of these Public Buildings, no allowance of insurance, &c., are calculated in the Valuation. I herewith returnedit the Return of 3rd January

P J Kelly

Observations of the Assistant Commissioner.

The Valuation I consider, from the observations made thereon at the Revision, to be rather low There have been no Appeals, however, against its general correctness.

J O'Donoghue.

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Number of Tenements, valued for Poor Rates, distinguishing the Number within each of the grades of value specified

COLERAINE UNION

Counties at large, Baronies, &c.	Electoral Divisions	Total Number of Tenements	Under £4.	£4 £5 and under £10	£5 £10 and under £15	£10 £15 and under £20.	£15 £20 and under £25.	£20 £25 and under £30.	£25 £30 and under £35.	£30 £35 and under £40.	£35 £40 and under £45.	£40 £45 and under £50.	£45 £50 and under £60.	£50 £60 and under £70.	£60 £70 and under £80.	£70 £80 and under £90.	£80 £90 and under £100.
Co. Londonderry																	
Parliamentary Borough of Coleraine,	Coleraine,	1,449	926	238	521	96	266	90	187	87	199	24	90	19	41	8	22	14
Coleraine Liberties (except portion in Borough,)	Do.	198	83	28	79	20	47	9	90	4	91	3	17	4	18	1	8	7
Coleraine Barony (except portion in Borough)	Do.	69	10	9	57	9	38	9	32	9	14	9	11	9	5	2	3	1
Do.	Bonneybrook,	189	98	36	130	28	92	10	90	8	41	18	53	9	21	3	10	11
Do.	Articlave,	203	54	39	149	28	116	21	72	90	91	11	91	8	20	8	10	9
Do.	Downhill,	183	90	64	119	37	54	11	37	9	10	3	14	8	9	1	6	3
Do	Letterlean,	101	23	47	120	34	59	10	46	9	90	0	20	8	11	–	3	3
Do.	Drumsurnea,	289	48	84	207	48	139	34	78	20	84	14	94	9	30	9	19	11
Do.	Somerset,	262	44	97	215	37	131	90	64	9	90	6	37	4	10	4	13	11
Do.	Agivey,	287	71	90	199	38	111	24	63	19	81	7	15	9	6	–	3	9
Do.	Aghadowey,	239	19	73	201	91	128	34	77	16	53	7	37	8	90	9	22	14
Do.	Ringsend,	122	34	37	93	23	61	21	30	10	15	9	9	1	8	1	9	1
Do.	Glenkeen,	261	88	130	209	40	75	12	30	8	21	2	18	4	11	9	7	3
Do.	Garvagh,	490	188	131	362	67	151	31	84	14	39	7	19	7	18	–	8	8
Do	Slaght,	201	124	79	99	19	38	4	12	4	8	9	4	1	2	–	1	1
Do.	Burough,	177	83	63	149	40	82	18	37	9	21	2	15	9	11	1	5	4
Coleraine Liberties,	Port Stewart,	365	118	83	245	91	158	45	117	17	63	8	48	16	37	7	23	19
Do.	Enockamore,	350	90	97	251	61	184	49	133	26	91	24	66	19	49	14	37	13
Co Antrim																		
Upper Dunluce,	Do	3	2	–	2	–	2	1	2	–	2	–	2	1	2	–	1	1
Lower Do	Port Rush,	411	149	82	209	61	187	99	126	26	76	10	30	15	49	10	27	17
Do	Ballyligan,	13	9	9	7	3	9	–	3	1	3	1	3	1	1	–	–	–
Co Londonderry																		
Coleraine Liberties,	Do.	213	90	90	160	53	120	10	87	31	60	10	48	10	98	9	22	10
Co. Antrim.																		
Lower Dunluce,	Bearnville,	282	77	67	218	65	148	90	83	90	90	10	93	19	17	1	8	4
Do.	Bushmills,	195	53	30	107	34	67	17	63	10	36	3	30	9	17	9	11	9
Carey,	Do.	199	90	47	104	27	37	9	90	9	24	4	18	4	14	4	10	9
	Total in Union,	6,818	2,549	1,066	4,269	979	2,503	830	1,634	340	985	202	649	171	443	90	272	176
SUMMARY	Baronies																	
Borough of Coleraine, Co. Londonderry		1,449	926	238	521	96	266	45	187	87	199	24	55	19	41	8	22	14
Do.	Coleraine Barony (except portion in Borough)	2,956	780	607	2,101	536	1,324	272	988	147	456	97	279	90	193	37	117	80
	Coleraine Liberties (except portion in Borough)	908	276	218	722	188	569	108	351	67	243	47	170	50	189	31	73	49
Co. Antrim	Carey	199	95	47	104	27	37	9	90	9	24	4	18	4	14	4	10	9
Do	Lower Dunluce,	911	283	201	628	160	427	97	266	90	198	30	190	90	73	10	48	27
Do.	Upper Do.	3	2	–	2	–	3	1	3	–	2	–	2	1	2	–	1	1
		6,818	2,549	1,066	4,269	979	2,503	830	1,634	340	985	202	649	171	443	90	272	176

Total Gross Annual Value, £105,650 9s 9½d. Total Net Annual Value, £77,030. Rate of difference, £28 9s. 11d. per cent.

Edward Fullerton, Clerk of the Union. 20th September, 1842.

Observations by the Assistant Commissioner.

I think the Valuation is well executed but partaking of the usual error of being below what may fairly be considered the letting value.

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COOKSTOWN UNION.

Counties of Maps, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £6 and upwards.	At £10 and under £15.	At £10 and upwards.	At £14 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Tyrone																		
Dungannon,	Cookstown,	906	442	266	457	84	197	44	115	81	60	13	66	5	13	3	14	3
Do.	Lissan Lower,	267	144	72	123	27	81	14	24	1	10	3	3	2	3	1	4	3
Do.	Tullaghoney,	126	43	42	81	21	45	11	24	7	13	4	9	1	2	—	1	1
Do.	Ballyscolus,	169	60	36	115	29	44	7	15	3	8	1	4	1	3	1	2	1
Do.	Orior,	493	269	111	173	36	60	15	26	4	11	2	7	4	3	—	1	1
Do.	Ocklands,	317	96	118	261	60	160	26	47	13	21	4	11	5	7	1	2	1
Do.	Killeeman,	262	137	132	166	31	45	11	14	—	3	—	3	2	3	—	1	1
Do.	Pomeroy,	636	419	167	216	33	49	10	13	4	9	—	3	1	2	—	1	1
Do.	The Rock,	463	199	148	260	80	74	12	60	8	12	3	7	1	4	1	3	2
Do.	Sandholes,	350	100	91	131	36	100	23	60	15	42	7	27	9	20	8	11	3
Do.	Tullyhog,	647	361	131	286	74	153	26	91	20	66	7	36	13	30	3	17	11
Do.	Stewartstown,	860	535	132	354	98	152	37	84	16	47	11	32	11	21	3	10	7
Do.	Ballyclog,	603	244	132	259	43	107	21	64	14	43	13	29	3	13	3	10	3
Do.	Killyeglny,	621	273	157	248	45	91	13	46	6	35	3	24	2	13	3	7	1
Do.	Monteeralin,	632	354	212	278	42	60	16	34	4	3	—	4	2	4	1	2	1
Do.	Coagh,	819	249	125	270	77	145	25	60	10	43	9	27	11	13	4	7	3
	Total in Union, and in that portion of Dungannon Barony,	7,518	3,881	2,168	3,962	755	1,489	309	734	130	435	92	266	81	174	26	93	37

Total *Gross* Annual Value, £75,340 14s. 8d. Total *Net* Annual Value, £57,015 7s. 6d. Rate of difference, £33 9s. 8d. per cent.

WILLIAM BALLINTINE, Clerk of the Union. 23rd December, 1841.

Note made on the 19th September, 1842.—No change has been made in the above Return.—WM. BALLINTINE.

OBSERVATIONS OF THE ASSISTANT COMMISSIONER.

Greater objection has been made to this Valuation than to any other in my District. The statements have been very confusing. I believe it is not an equable Valuation, and that in the majority of cases it is under what may be considered the fair letting value

CHAS. S. CLEMENTS.

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Number of Tenements, valued for Poor Rates, distinguishing the Number within each of the grades of value specified.

COOTEHILL UNION

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £4.	At £5 and under £6.	At £8 and upwards.	At £10 and under £15.	At £15 and upwards.	At £10 and under £20.	At £15 and under £20.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £30 and upwards.	At £30 and under £40.	At £40 and upwards.	At £40 and under £50.	At £50 and upwards.	At £60 and upwards.
Co Cavan																		
Tullaghgarvey,	Cootehill,	1,300	657	428	673	149	245	49	109	18	63	11	66	18	34	–	11	11
Do.	Ashfield,	854	325	346	529	149	261	66	132	33	74	14	43	8	68	6	18	10
Do.	Tullyrus,	383	69	121	253	72	143	26	64	19	44	6	28	6	19	6	11	6
Do.	Drung,	707	289	340	676	143	258	61	98	13	46	13	60	13	17	2	7	6
Do.	Raksaney,	355	72	221	406	143	616	49	39	30	60	1	17	11	26	1	6	4
Do.	Larah,	446	73	308	303	92	157	68	66	14	57	6	23	10	17	6	7	3
Clonkee,	Drumgoon,	588	320	248	356	60	116	13	44	18	60	4	11	4	7	1	6	2
Do.	Knocknada,	778	178	361	600	130	344	61	118	60	58	9	68	13	19	6	7	1
Co Monaghan																		
Cremorne,	Carnaun,	849	181	409	878	138	278	68	140	60	72	13	40	10	34	6	24	18
Darney,	Darney,	604	171	364	733	188	563	78	171	40	93	16	58	18	41	7	60	10
Do.	Aghabog,	700	148	361	551	168	330	43	101	27	52	7	23	7	18	4	11	7
Do.	Drum,	414	92	136	323	100	186	45	88	26	28	6	16	3	10	2	7	4
	Total in Union,	8,427	3,225	3,812	6,202	1,484	2,690	671	1,206	285	635	100	350	118	280	45	135	98
SUMMARY	Baronies.																	
Co Cavan	Clonkee,	1,366	410	507	956	258	329	76	163	49	87	13	30	10	26	7	13	3
Do.	Tullaghgarvey,	4,194	1,902	1,697	2,372	707	1,276	258	546	161	295	61	172	61	161	18	69	47
Co. Monaghan	Cremorne,	850	181	409	878	138	278	68	140	60	72	13	40	10	34	6	24	18
Do.	Darney,	2,008	413	812	1,560	433	778	172	360	93	196	24	98	28	69	14	41	27
		8,427	3,225	3,812	6,202	1,484	2,690	671	1,206	285	635	100	350	118	280	45	135	95

Total *Gross* Annual Value, £107,796 10s 7d. Total *Net* Annual Value, £71,804 10s. Rate of difference, £31 12s. 8d per cent.

Samuel Cornelius, Clerk of the Union. 21st December, 1841

Report made on the 17th September, 1842.—With reference to your letter of the 10th instant, I beg to state that no alterations have been made in the Rate Books since the last Return, a copy of which you sent me, dated the 21st day of December, 1841, and the Rate has been struck accordingly.—Nelson Wallace, Clerk of the Union.

Observations of the Assistant Commissioner.

The average Rating Value of this Union I consider to be from 15 to 20 per cent below the rents that solvent tenants might be reasonably expected to pay for the land. With the rents on large properties in the Union, that are considered as moderately set, the Rating Values, in general, nearly equal; but it is from 20 to 30, and even from 40 to 50 per cent. below the present letting of other properties.

4th February, 1843. C. G. Orwin.

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Union	Parish	Number of Houses	Number of Families	Number of Persons	Number of Acres	Number of Houses	Number of Families	Number of Persons	Number of Acres	Number of Houses	Number of Families	Number of Persons	Number of Acres	Number of Houses	Number of Families	Number of Persons	Number of Acres
Municipal Borough of Cork,	Cork,	11,093	4,973	6 [illegible]	6,700	1,393	4,498	744	3 198	890	3 464	361	1,034	494	1,379	389	1 114	718
City and Liberties, South Liberties, } Parts Bounds Co. of Cork	Inishkenny,	14,498	6,442	3,964	7,868	1,479	6,266	671	3,230	616	3,005	616	3,345	520	1,590	263	1,601	1,061
		806	367	28	618	38	198	35	170	21	146	11	124	24	126	32	90	77
Barretts,	Do.	74	44	6	66	6	21	2	16	1	12	6	16	2	6	1	7	6
East Muskerry,	Do.	616	329	16	32	20	78	16	53	6	46	13	26	6	25	6	16	16
Kerrycurrihy,	Do.	320	161	21	99	16	78	16	65	11	47	7	30	10	23	6	16	14
Do.	Monkstown,	618	454	160	391	83	261	34	178	50	144	16	34	29	75	20	48	29
Do.	Carrigaline,	776	663	20	373	31	183	25	192	18	187	18	108	16	64	12	76	20
Co. of City																		
South Liberties, } Parts Bounds Co. of Cork	Do.	703	480	60	382	20	130	16	120	14	116	6	101	20	93	5	64	60
Do.	Halfmoonling,	232	158	13	67	16	67	2	47	7	45	6	38	6	66	6	31	30
Barretts,	Do.	309	276	37	127	20	100	15	80	6	67	6	61	16	65	6	45	39
East Muskerry,	Whitechurch,	68	20	6	25	6	17	1	14	1	16	7	12	1	6	1	4	6
Fermoy,	Do.	61	47	4	44	6	40	6	35	7	32	6	35	6	30	6	14	20
Co. of City																		
North Liberties, } Parts Bounds Co. of Cork	Do.	660	300	20	190	61	121	6	190	16	94	6	84	16	76	11	84	33
Do.	Carnaver,	12	6	1	6	—	6	—	6	1	6	—	4	1	4	6	6	—
East Muskerry,	Do.	470	398	20	186	34	61	25	67	6	93	6	21	7	21	3	14	11
Barrymore,	Do.	509	416	05	164	43	126	16	67	12	48	4	36	20	22	6	16	6
Do.	Glanmire,	1,061	788	90	383	95	253	31	605	7	202	26	105	32	180	10	127	116
Do.	Cove,	1,847	563	305	784	99	519	97	482	67	353	62	253	73	224	47	161	104
Do.	Rathcooney,	76	61	13	27	4	15	1	11	1	16	1	6	4	6	1	4	6
Co. of City																		
North Liberties, Parts Bounds Co. of Cork	Do.	771	479	65	262	30	307	16	174	14	180	6	145	16	136	65	117	92
Barrymore,	Kilquane,	409	337	48	161	39	116	6	81	17	72	6	39	7	46	6	30	30
East Muskerry,	Blarney,	305	144	22	116	12	84	11	82	10	71	4	61	6	57	13	46	35
Barretts,	Do.	114	69	10	46	2	31	5	26	6	26	1	25	6	30	4	25	16
Do.	Inniscarra,	676	426	61	230	36	158	35	129	16	120	16	113	24	90	10	71	55
Do.	Grenagh,	595	672	101	320	67	206	32	168	26	160	15	83	24	64	17	46	23
East Muskerry,	Do.	13	6	3	6	—	6	—	6	1	5	—	4	2	4	1	6	1
	Total in Union,	26,861	13,950	3,934	13,481	3,105	3,467	1,292	6,362	935	6,070	679	4,186	915	5,486	655	2,538	1,382
SUMMARY	Baronies.																	
Municipal Borough of Cork,		11,093	4,973	2,292	6,700	1,393	4,498	744	3,198	890	2,464	361	1,034	458	1,372	390	1,114	716
Co. of City—Parl Bounds		17,126	6 181	2,256	8,945	1,687	6,043	934	4,462	573	3,828	467	2,356	626	1,534	493	1,769	1,307
Co. of Cork,	Barretts,	2,257	1,453	224	774	126	570	94	424	46	249	46	204	69	218	44	186	149
Do.	Barrymore,	2 383	2,404	438	1 479	185	1 921	147	223	164	685	109	581	136	476	72	312	264
Do.	East Muskerry,	1 123	787	13	386	60	262	46	616	26	107	20	141	20	116	24	64	19
Do.	Fermoy,	91	47	4	44	6	40	6	35	7	32	6	35	6	30	6	14	20
Do.	Kerrycurrihy,	1,871	1,185	241	765	190	592	76	363	73	216	46	260	87	190	44	142	39
	Total,	26,861	13,950	5,934	12,401	3,105	6,467	1,292	6,362	935	6,070	679	4,186	915	5,486	653	2,538	1,882

Total *Gross* Annual Value, £488,247 6s 6d Total *Net* Annual Value, £378,991 11s. 10½d Rate of 4d=£ratter, £68 6s 8d. per cent.

Note added on the 28th September, 1843.—I have compared this Return with the last Rate, made in January, and there appears no change.—K. A. Drake.

Kyrl Allen Drake, Clerk of the Union. 14th January, 1842.

Observations of the Assistant Commissioner.

The original Valuation of this Union was made under the pressure of so great a necessity for its completion, as to preclude the possibility of its being wholly correct. It has undergone subsequent alterations, at the suggestions of a Review, as well as of the Guardians, and is in a process of rectification upon the making of each Rate.

22nd January, 1842.

W. J. Voysey,

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Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

DONEGAL UNION.

Counties or Baronies.	Electoral Divisions.	Total Number of Tenements.	Under £4.	At £4 and under £10.	At £4 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £30.	At £20 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and under £60.	At £50 and upwards.	At £60 and under £80.	At £60 and upwards.	At £80 and under £100.	At £80 and upwards.
Co. Donegal.																					
Tyrhugh Barony,	Templecarn,	383	693	67	131	34	44	12	20	1	6	6	7	6	4	1	3	1			
Do.	Leaghdarg,	834	162	214	172	95	58	11	23	6	16	2	6	2	4	1	2	1			
Do.	Laghy,	746	327	248	409	91	164	37	93	16	83	4	17	4	16	2	6	7			
Do.	Clogher,	416	262	127	153	18	26	8	13	—	6	2	6	—	—	—	—	—			
Do.	Tamnaherilly,	198	186		12	6	12	—	6	1	6	1	2	—	1	1	1	—			
Do.	Donegal,	305	182	189	323	96	134	36	69	16	81	6	16	6	12	1	6	6			
Banagh Barony,	Do.	291	134	69	157	34	58	16	24	9	14	1	6	1	4	—	3	1			
Do.	Loughsuk,	206	102	74	104	21	36	4	6	—	6	1	6	3	4	—	3	2			
Do.	Gleesny,	88	56	54	43	6	6	1	3	1	1	—	—	—	—	—	—	—			
Do.	Mountcharles,	628	428	248	228	65	96	13	34	10	61	6	11	8	6	6	6	4			
Do.	Inver,	626	463	133	176	42	37	6	14	6	6	—	7	4	7	1	6	2			
Do.	Drumkeeldy,	731	551	116	179	34	91	12	67	6	16	1	6	1	6	1	7	6			
	Total in Union,	5,419	3,245	1,469	2,174	416	714	181	304	67	153	20	84	25	66	12	41	29			
SUMMARY.	Baronies.																				
Co. Donegal,	Banagh,	2,235	1,684	661	974	172	269	45	116	23	65	6	27	11	32	6	21	16			
Do.	Tyrhugh,	3,184	1,561	788	1,200	244	444	136	194	39	88	13	49	14	34	6	20	14			
		5,419	3,245	1,469	2,174	416	714	181	304	67	153	20	84	25	66	12	41	29			

Total *Gross Annual Value*, £45,918 3s. 8d. Total *Net Annual Value*, £33,085 10s. Ratio of difference, £41 4s. 7½d. per cent.

JOHN H. DILLON, Clerk of the Union. 6th October, 1843.

OBSERVATIONS OF THE ASSISTANT COMMISSIONER.

The average Rating Value of this Union is considered to be from 25 to 30 per cent. below the rent that solvent Tenants might be reasonably expected to pay; the average prices of agricultural produce for the last seven years inclusive.

January 14th, 1843.

C. G. OTWAY.

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Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £4.	At £4 and under £10.	At £10 and under £15.	At £15 and upwards.	At £20 and under £25.	At £25 and upwards.	At £30 and under £35.	At £35 and upwards.	At £40 and under £45.	At £45 and upwards.	At £50 and under £60.	At £60 and upwards.	At £70 and under £80.	At £80 and upwards.	At £90 and under £100.	At £100 and upwards.
Co. Down																		
Barony of Dowpatrick,	Downpatrick,	1,117	633	205	484	193	673	83	175	42	169	20	97	36	70	10	40	61
Barony of Lecale,	Part of Down Division not in Borough,	470	248	56	231	95	175	61	157	18	186	10	68	23	69	11	41	66
Do.	Hollymount,	310	275	53	245	81	170	38	137	30	96	16	73	28	32	7	30	32
Do.	Inch,	458	280	64	236	67	164	38	117	33	64	10	53	23	40	7	32	16
Do.	Tyrella,	479	283	73	246	98	174	41	116	33	70	16	53	10	55	7	26	16
Do.	Killough,	847	498	124	335	98	253	41	169	54	122	17	64	33	77	17	45	28
Do.	Kilclief,	436	153	47	258	64	211	52	149	30	116	26	77	24	54	19	60	15
Do.	Strangford,	620	318	70	281	55	235	56	149	35	107	24	73	10	46	6	26	20
Do.	Ardglas,	766	450	93	299	56	216	23	136	28	109	61	154	31	53	18	52	34
Do.	Dunsford,	411	154	25	197	55	203	31	107	30	130	10	37	22	72	61	86	34
Do.	Dundrum,	713	382	133	332	82	170	46	88	18	47	6	23	16	23	6	8	8
Do.	Clough,	143	51	26	92	38	60	11	33	6	23	7	17	8	10	–	8	2
Kenlaxarty,	Do	864	203	98	168	32	104	22	73	14	30	6	23	13	26	6	10	13
Do.	Dunnore,	727	467	172	310	58	198	37	73	17	40	6	23	12	18	4	8	4
Do.	Ballynahinch,	352	409	177	448	138	236	50	133	28	68	18	61	22	46	8	23	15
Do.	Seaforde,	658	246	178	316	74	140	32	68	10	34	6	24	9	10	6	10	6
Do.	Roscommon,	788	674	160	413	146	352	56	167	34	82	12	48	13	35	5	32	12
Do.	Kilmore,	91	47	14	44	18	22	4	36	4	10	1	12	3	11	4	0	2
Upper Castlereagh,		919	371	61	236	84	177	54	113	20	79	21	36	16	30	6	16	6
Do.	Loggygowan,	720	337	107	535	95	232	33	145	32	153	21	77	26	36	13	63	17
Do.	Creagar,	418	611	47	187	20	83	12	40	3	28	8	26	6	12	3	6	8
Dufferin,	Do	487	283	82	176	34	133	22	80	20	67	11	45	17	34	4	17	11
Do	Killyleagh,	1,181	409	58	319	45	635	36	173	33	140	11	107	32	92	26	90	91
Do	Killinchy,	656	402	86	260	30	605	40	144	10	154	12	80	31	73	17	42	26
Upper Ards,	Do.	2	0	1	0	–	1	–	1	1	1	–	–	–	–	–	–	–
Ards,	Ardkeen,	862	311	86	291	84	198	28	114	12	31	24	26	10	42	10	23	15
Do.	Portaferry,	1,043	674	157	376	69	258	46	159	41	122	10	71	28	36	12	31	10
Do.	Quintin,	430	267	49	229	48	120	37	147	26	110	20	64	26	64	26	36	18
Upper Iveagh,	Castlewellan,	710	430	137	271	80	114	23	64	11	83	4	30	6	91	4	15	11
	Total in Union,	16,980	9,391	2,606	7,569	1,950	4,950	944	3,306	682	2,908	638	1,656	545	1,283	285	797	449
SUMMARY.	BARONIES.																	
Borough of Downpatrick, Co. Down,	Ards,	1,117	633	205	484	193	673	83	175	42	152	20	90	36	73	10	40	61
Do.	Upper Ards,	3,187	1,952	236	655	127	590	116	418	82	303	60	201	70	163	45	92	47
Do.	Upper Castlereagh,	2	0	1	0	–	1	–	1	1	1	–	–	–	–	–	–	–
Do.	Dufferin,	1,656	960	216	677	164	462	93	206	98	210	50	147	48	97	64	52	26
Do.	Upper Iveagh,	1,846	1,136	354	780	126	346	106	411	74	211	34	237	84	203	52	110	67
Do	Kenlaxarty,	710	430	137	271	80	114	23	64	11	83	4	30	6	91	4	15	11
Do	Lecale,	3,924	1,350	758	1,688	401	927	218	526	107	311	47	264	76	157	20	62	52
		8,872	3,007	771	2,616	617	2,034	305	1,417	296	1,052	164	786	235	575	118	387	223
		16,980	9,391	2,606	7,569	1,950	4,950	944	3,306	682	2,908	638	1,656	545	1,283	285	797	449

Total *Gross* Annual Value, £129,484 0s. Total *Net* Annual Value, £107,430 Rate of Difference, £10 2s 6½d.

WILLIAM LAW, Clerk of the Union. 29th November, 1842.

OBSERVATIONS OF THE ASSISTANT COMMISSIONER.

The Valuation of Downpatrick Union is 6 or 10 per cent. below the actual value, but the Valuation is relatively fair, and in accordance with the Act, except for the usual tendency of keeping down all Public Valuations.

EDWARD GULSON.

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Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

DROGHEDA UNION.

Counties at large, Baronies, &c	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £25 and under £30.	At £30 and upwards.	At £30 and under £40.	At £40 and upwards.	At £40 and under £50.	At £50 and upwards.
Municipal Borough of Drogheda	St. Mary's,	829	650	140	179	53	126	27	77	14	65	10	26	11	26	7	19	9
Do.	St. Peter's,	2,707	1,018	329	1,689	156	543	116	408	80	262	55	212	71	167	42	99	46
Do. in Ferrard,	Do.	167	160	5	7	1	1	—	—	—	—	—	—	—	—	—	—	—
Co. Louth, Fathard Barony,	Do	733	474	79	259	60	160	25	105	27	105	14	78	65	64	10	42	22
Co. of Town of Drogheda, Fart Barony,	Do	3,082	1,775	479	1,308	127	720	137	533	105	396	97	288	89	251	67	182	70
Do.	St. Mary's,	1,067	711	160	246	71	180	42	105	18	60	15	46	10	25	9	10	10
Co. Meath																		
Lower Duleek,	Do.	265	68	60	105	63	160	10	134	15	119	11	103	10	63	9	76	67
Do.	Julianstown,	191	80	26	101	26	122	21	107	14	93	7	86	14	78	5	81	63
Upper Duleek,	Do.	23	11	3	10	—	10	—	13	—	10	2	13	—	13	—	13	10
Do	Stamullen,	204	59	36	152	9	116	10	107	10	97	7	87	14	59	7	66	59
Do	Ardcath,	253	97	63	595	66	164	53	198	18	115	10	97	10	87	9	69	61
Lower Duleek,	Duleek,	326	149	40	179	23	132	12	108	6	96	10	87	30	77	10	67	64
Upper Slane,	Mellifont,	137	10	34	109	14	77	9	63	6	56	6	53	9	47	6	41	36
Co Louth																		
Barony of Ferrard,	Monasterboice,	243	64	79	139	43	110	15	97	10	89	10	40	6	65	10	24	14
Do.	Termonfeckin,	493	240	83	252	47	163	60	121	33	91	10	80	10	46	9	36	30
Do.	Clogher,	302	149	61	153	34	103	16	79	13	63	9	46	14	44	4	30	30
Do.	Dysart,	101	26	40	135	17	80	23	72	11	49	4	38	9	34	6	25	35
Do.	Mullary,	207	81	107	186	28	79	13	61	6	48	9	33	3	28	4	28	31
	Total in Union,	7,801	3,998	1,440	3,873	600	2,453	389	1,853	296	1,481	165	1,158	253	979	168	720	566
SUMMARY Municipal Borough,	Baronies	3,009	2,437	679	1,207	209	594	140	459	94	342	65	246	69	189	47	101	54
Co. or Town of Drogheda, Parliamentary Boundaries,		4,140	2,486	744	1,664	268	910	165	649	120	462	80	335	103	250	65	161	65
Co Louth,	Ferrard,	2,206	1,021	487	1,185	209	726	152	513	101	397	60	293	79	240	41	176	135
Co. Meath,	Lower Duleek,	772	249	107	358	74	423	59	349	38	310	26	272	60	244	27	204	177
Do.	Upper Duleek,	556	200	101	356	35	285	38	269	30	227	19	199	32	180	10	148	133
Do.	Upper Slane,	137	10	34	108	14	77	9	63	6	56	6	53	9	47	6	41	36
		7,801	3,998	1,440	3,873	600	2,453	389	1,853	296	1,481	165	1,158	253	979	168	720	566

Total *Gross* Annual Value, £140,583 19s 10d. Total *Net* Annual Value, £108,314 4s 10½d. Rate of difference, £10 4s. 9½d per cent.

Nicholas Fitzsimon, Clerk of the Union. 22nd December, 1841.

Report made on the 22nd September, 1842.—An supplement for a new Poor Rate was declared on the 15th September instant, and in the Electoral Divisions in which the Borough of Drogheda is situated, the difference between the old and new supplement is only £68, on a total of £28,330, the old Valuation being adhered to.—Nicholas Fitzsimon.

Observations of the Assistant Commissioners.

The Valuation of Drogheda Union I believe to be 20 per cent. below the annual value, and this applies equally to Town and Country. The "Tenant right" of Tenants at will is not estimated by the Valuators in their Valuations—see Appendix (A.) I think that the Valuation is within 20 per cent. of the average rent paid by Tenants at will. The Drogheda Board of Guardians have evinced a desire to have the Valuation below the actual fair value.

G. W. Lewis. E. Tuthow.

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DUBLIN UNION—NORTH.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £4	At £5 and under £10	At £6 and upwards.	At £10 and under £15	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £30	At £20 and upwards	At £30 and under £50	At £50 and upwards	At £50 and under £60.	At £60 and upwards.	At £60 and under £80	At £80 and upwards.	At £80 and under £100	At £100 and upwards.
Municipal Borough of Dublin,	North City,	19,198	1,494	1,262	9,384	1,877	7,431	1,074	6 054	898	4,990	690	4,172	1,040	3,482	762	2,437	1,675	
City of Dublin within the Circular Road, being the Parliamentary Representation Boundary in this Union,	North City,	8,422	843	919	7,579	1,096	6,660	924	5,574	687	4,650	648	3,968	686	3,310	737	2,935	1,688	
Part of Co. Dublin, for Electoral purposes, Portion between the Circular Road and Northern Boundary of the Electoral Division, added to the City by Municipal Act,	North City,	1,706	461	344	1,118	391	771	199	496	121	336	42	269	66	197	66	72	87	
	Glasnevin,	873	196	27	247	63	289	19	187	16	199	18	190	17	166	11	88	77	
	Drumcondra,	610	230	98	553	94	467	80	387	61	301	30	170	48	147	66	39	71	
	Clontarf,	433	160	40	267	32	197	23	166	40	146	16	80	66	83	12	68	46	
	Howth,	482	225	98	157	15	102	18	87	9	72	6	65	16	86	9	60	41	
	Castleek,	560	341	25	108	11	143	14	132	6	118	10	116	13	106	6	97	89	
	Finglas,	116	47	5	68	6	68	6	62	9	50	1	50	6	40	9	44	46	
Barony of Nethercross,	Do.	251	108	50	133	10	103	12	86	8	77	6	71	6	59	11	68	47	
Barony of Castleknock,	Do.	33	16	1	17	–	16	–	19	–	16	–	16	–	16	–	16	16	
Do.	Blanchardstown,	374	184	19	140	16	121	4	111	6	107	16	261	16	92	4	81	77	
Do.	Castleknock,	553	364	73	234	93	161	26	129	9	103	7	96	17	89	6	72	66	
Barony of Newcastle,	Do.	49	18	24	51	1	7	–	6	1	5	6	5	–	6	–	2	2	
	Total in Union,	16,084	3,403	1,616	10,491	1,620	8,878	1,328	7,354	840	6,010	786	6,078	1,196	4,200	862	3,002	2,340	
SUMMARY Municipal Borough,	Baronies																		
		19,198	1,494	1,262	9,384	1,877	7,431	1,075	6,054	898	4,990	690	4,172	1,045	3,482	762	2,437	1,675	
City of Dublin within the Circular Road,		8,422	843	919	7,579	1,096	6,660	924	5,574	687	4,650	648	3,968	686	3,310	737	2,935	1,688	
Co. Dublin,		865	474	99	661	48	366	18	336	15	308	17	218	27	190	16	106	130	
Do.	Castleek,	4,587	1,752	593	2,355	474	1,603	274	1,329	251	1,058	113	894	215	711	104	406	304	
Do.	Nethercross,	251	108	50	150	10	103	16	86	8	77	6	71	6	66	11	68	47	
Do.	Newcastle,	49	18	24	51	1	7	–	6	1	6	0	0	–	2	–	2	2	
		16,084	3,403	1,616	10,491	1,616	8,878	1,328	7,354	840	6,010	786	6,078	1,196	4,200	862	3,002	2,340	

Total Gross Annual Value, £598,318 7s. 9d Total Net Annual Value, £363,071 15s. 11d. Rate of difference, £23 12s. 5¾d per cent.

J. H. Cecan, Clerk of the Union. 61st November, 1842.

Observations of the Assistant Commissioner on the original Returns.

This Valuation needs such revision and adjustment as will be effected when the Board of Guardians act upon the Order of the Commissioners directing them to appoint a permanent Supervisor. I consider that many of the best class houses in the North City Electoral Division are valued upon a lower scale than houses of an inferior description. As regards the Royal Electoral Divisions, I believe the Valuation to be on a scale considerably lower than the Net Annual Value, as defined by the Act of Parliament.

24th January, 1842.

Richard Hall.

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Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

DUBLIN UNION—SOUTH.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £10 and upwards.	At £10 and upwards.	At £15 and upwards.	At £15 and upwards.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Municipal Borough of Dublin,	South City,	12,462	1,447	1,178	12,035	2,779	9,257	980	7,678	980	6,698	761	5,209	1,158	4,448	832	3,890	2,458
City of Dublin within the Circular Road, being part of the Parliamentary Representation Boundaries, Part of County, for Electoral purposes, between the Circular Road and boundary of the Borough; Newcastle Barony,	South City,	13,018	1,372	1,149	10,546	2,712	9,494	983	6,763	846	5,849	715	5,068	1,087	4,000	780	3,203	2,414
Donore,	South City,	78	60	11	53	18	41	7	23	6	16	6	12	6	6	1	2	1
Upper Cross,	Do.	78	30	6	42	17	46	17	66	1	10	5	11	5	6	1	1	–
Portion of the Co. of the City for Electoral purposes, added for all others to the County at large, by the Municipal Acts,	Do.	317	25	10	300	53	276	53	244	39	221	32	182	50	144	41	34	43
Rathdown,	Donnybrook,	1,646	543	209	1,106	199	849	118	644	87	506	72	430	134	307	58	223	145
Upper Cross,	Do.	35	14	1	16	–	16	–	16	0	16	1	15	1	13	0	14	16
Donore,	Do.	63	7	0	56	0	53	–	61	12	61	0	49	10	36	0	20	60
Rathdown,	Do.	1,160	105	107	938	102	809	77	707	129	578	73	504	224	420	54	268	114
Newcastle,	Rathmines,	268	94	33	192	42	127	26	109	30	81	7	42	14	35	4	21	17
Do.	Do.	996	446	106	481	55	375	40	290	32	280	42	238	84	216	28	132	110
Upper Cross,	Rathfarnham,	384	52	118	616	42	197	29	148	16	119	6	106	6	93	10	87	77
Do.	Palmerstown,	10	4	–	6	1	6	–	6	–	6	–	5	1	6	–	4	4
Do.	Clondalkin,	481	254	58	227	46	171	17	126	6	109	10	104	20	94	6	74	66
Newcastle,	Do.	602	268	156	444	66	288	35	228	24	193	16	160	21	130	16	126	111
Do.	Tallaght,	165	111	14	65	3	71	0	68	2	66	0	47	4	45	4	41	37
Rathdown,	Whitechurch,	67	10	10	77	0	67	0	68	0	60	0	51	4	48	0	44	39
	Do.																	
	Total in Union,	19,179	4,107	2,064	14,970	3,363	12,919	1,332	9,354	1,287	6,292	990	5,085	1,716	3,990	1,005	4,273	3,213
SUMMARY	Baronies,																	
Municipal Borough,		12,462	1,447	1,178	11,035	2,779	9,257	980	7,678	980	6,698	761	5,209	1,158	4,448	832	3,890	2,458
City of Dublin within the Parliamentary Boundaries, Co. Dublin,		13,864	1,915	1,413	11,749	2,912	10,337	1,061	7,426	889	6,579	755	5,449	1,251	4,087	847	3,466	2,426
Donore,		604	124	57	646	88	599	45	188	46	53	10	33	10	41	0	22	17
Do.		2,038	1,194	244	884	102	660	80	366	50	470	37	428	108	389	67	268	208
Do.	Newcastle,	452	207	11	66	0	83	0	76	7	74	4	67	5	60	7	60	61
Do.	Rathdown,	3,204	847	269	1,967	261	1,607	122	1,336	207	1,204	141	997	356	806	164	631	357
Do.	Upper Cross,																	
		19,179	4,107	2,064	14,970	3,363	12,919	1,332	9,354	1,287	8,292	990	6,085	1,716	5,990	1,005	4,273	3,213

Total Gross Annual Value, £700,885 12s. Total Net Annual Value, £601,027 12s. 1d. Rate of diffusion, £23 14s. 4d. per cent.

Wm. Kennedy, Clerk of the Union. 10th December, 1862.

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DUNDALK UNION.

Counties of Irish Baron Ds. &c.	Electoral Divisions.	Total Number of Tenements	Under £4.	At £4 and under £5.	At £5 and upwards.	At £6 and under £10	At £10 and upwards.	At £15 and under £20.	At £20 and upwards.	At £25 and under £30	At £30 and upwards.	At £35 and under £40.	At £40 and upwards.	At £50 and under £60	At £60 and upwards.	At £70 and under £80	At £80 and upwards.
Co. Louth																	
Borough of Dundalk,	Dundalk,	1,748	361	281	787	189	490	69	337	23	278	34	155	30	161	36	28
Upper Dundalk, (outside the Borough.)																	
Do.	Do.	356	177	120	278	126	258	37	130	27	93	10	50	15	57	30	20
Do.	Upper Creggan,	318	138	100	185	80	93	11	45	6	33	7	26	0	19	3	13
Do.	Marzanstown,	233	72	74	190	91	90	14	58	17	44	0	37	0	24	1	16
Do.	Castletown,	318	46	42	273	89	121	37	101	14	74	0	60	0	43	13	44
Do	Haggardstown,	150	36	30	114	23	86	13	63	9	46	7	37	0	30	4	25
Louth,	Do,	18	4	1	0	4	8	1	4	–	3	–	3	1	0	1	0
Upper Dundalk,	Faughart,	614	97	101	617	54	116	17	62	19	46	9	33	11	25	4	14
Lower do.	Do.	0	–		0	1	0	–	4	–	4	–	4	1	4	1	3
Do.	Drumcillagh,	274	230	48	30	7	11	1	4	2	3	–	1	–	1	1	1
Do.	Carlingford,	709	438	84	270	64	156	40	125	28	82	11	54	10	48	6	60
Do.	Kilbroe	317	162	93	160	91	62	9	41	7	33	0	30	7	19	1	3
Do.	Jonhnstown,	149	89	43	93	17	67	13	40	10	37	2	17	7	13	3	9
Do.	Ravensdale,	300	141	80	98	9	26	2	20	0	19	–	16	4	10	1	11
Do.	Ballymascanlan,	447	167	101	300	57	98	26	48	9	17	9	8	4	6	2	9
Louth,	Dranaldstown,	289	130	68	159	91	136	26	58	12	31	12	49	6	37	3	31
Do.	Darver,	180	41	30	194	18	91	14	76	7	64	0	57	10	48	7	38
Do.	Castleblaney,	205	83	41	162	48	111	17	80	13	46	0	36	7	36	0	33
Do.	Louth,	411	192	93	219	30	137	17	91	20	74	11	54	14	49	9	29
Do.	Killanny,	219	93	91	128	30	97	18	87	10	49	0	34	10	26	3	19
Ardee,	Do.	93	10	18	49	10	31	1	15	0	14	–	9	0	0	1	4
Co. Armagh																	
Upper Fews,	Lower Creggan,	496	879	76	123	36	47	13	97	6	14	0	8	9	0	2	8
Co. Monaghan																	
Farney,	Inniskeen,	418	187	144	261	81	117	23	66	13	43	8	31	13	28	1	11
	Total in Union,	8,010	3,790	1,772	4,224	980	3,482	490	1,600	327	1,158	166	836	214	676	107	402
SUMMARY.	Baronies.																
Borough of Dundalk,		1,748	361	281	787	189	490	69	337	23	278	34	155	30	161	36	28
Co. Armagh	Upper Fews,	496	879	76	123	36	47	13	97	6	14	0	8	9	0	2	8
Co. Louth,	Ardee,	93	10	18	49	10	31	1	15	0	14	–	9	0	0	1	4
Do.	Lower Dundalk,	1,261	1,848	587	952	173	446	60	273	59	183	24	294	33	160	14	67
Do.	Upper do. (exclusive of Borough.)	1,790	560	449	1,260	303	791	122	456	82	324	43	240	61	261	61	156
Do.	Louth,	1,201	460	207	551	105	564	92	538	67	207	45	250	48	187	20	120
Co. Monaghan,	Farney,	418	187	144	261	81	117	23	66	13	43	8	31	13	28	1	11
		8,010	3,790	1,773	4,224	980	3,482	490	1,600	327	1,158	166	836	214	676	107	402

Total *Gross* Annual Value, £104,608 19s Total *Net* Annual Value, £87,240 5s. 3d Rate of difference, £13 12s 11¼d. per cent.

Note added 22nd September, 1842.—A second Rate is not made as yet, therefore no change has been made since this Return was prepared.—Wm. Ryan, Clerk of the Union. 8th February, 1842.

Observations of the Assistant Commissioner

The Dundalk Valuation is below the letting value of the properties, but the value of the land in the Union varies so much, that it is difficult to ascertain, correctly, the actual full letting value. I conceive that the Valuation is 10 or 15 per cent, below the letting value, in the immediate vicinity of Dundalk, and from 5 to 10 per cent. in other parts of the Union

Edward Gibson.

F Conifer, Clerk of the Union

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Number of Tenements, valued for Poor Rates, distinguishing the Number within each of the grades of value specified.

DUNFANAGHY UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £1	At £1 and under £5.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20	At £15 and upwards.	At £20 and under £30.	At £20 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £50 and upwards.	At £60 and upwards.	At £80 and upwards.	At £100 and upwards.
Co. Donegal.																		
Kilmacrenan,	Dunfanaghy,																	
Do.	Aria,																	
Do.	Creeslough,																	
Do.	Creeslough,																	
Do.	Doe Castle,																	
Do.	Cross Roads,																	
Do.	Dunlewy,																	
Do.	Magheracloghor,																	
Do.	Meenaleady,																	
Do.	Gortahork,																	
	Total in Union, and in the portion of Kilmacrenan Barony,																	

Valuation not complete.

Dunfanaghy, 17th December, 1842.

Patrick Coll, Clerk of the Union.

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DUNGANNON UNION.

Townland Name, Barony, &c.	Electoral Divisions.	Total Number of Tenements	Under £5	At £5 and under £10	At £10 and upwards	At £15 and under £15.	At £15 and upwards	At £20 and under £20.	At £20 and upwards	At £25 and under £25.	At £25 and upwards	At £30 and under £30.	At £30 and upwards	At £40 and under £40.	At £40 and upwards	At £50 and upwards.
Tyrone.																
Barony of Dungannon,	Dungannon,	710	333	144	350	76	218	42	140	25	98	21	78	34	82	10	18	8
Dungannon Barony, (except portion in the Borough,)																		
Do	Do.	170	61	63	100	28	40	0	20	2	11	1	5	1	4	–	0	0
Do	Donaghmore,	592	402	227	430	91	173	32	82	10	50	11	40	16	20	0	11	0
Do.	Crossermoil,	444	165	161	670	37	118	35	51	0	20	0	13	0	10	1	4	2
Do.	Altmore,	310	654	176	266	85	67	14	60	2	15	3	16	4	7	0	0	–
Do.	Clonevaddy,	343	151	154	192	46	66	11	16	3	0	2	3	–	1	1	1	–
Do.	Castlecaulfield,	678	324	216	354	82	155	21	43	12	32	4	66	6	16	4	6	4
Do.	Clonaness	472	138	172	314	54	142	32	52	13	35	7	22	6	13	1	7	0
Do.	Ballymagrean,	456	120	165	326	38	134	41	70	16	35	0	25	0	14	1	5	4
Do.	Minterburn,	311	67	64	244	79	130	24	64	30	60	12	35	13	35	5	10	5
Do.	Brantry,	268	30	161	273	73	123	29	35	13	26	0	15	3	7	7	–	–
Do.	Derrycrossy,	425	170	166	246	54	114	61	46	14	28	0	14	3	11	4	6	6
Do.	Barbaby,	739	303	231	433	109	209	44	93	23	49	10	36	10	16	0	0	0
Do.	Moy	676	466	224	438	93	214	52	192	25	76	6	47	18	66	12	23	14
Do.	Drumsnaph,	631	374	154	307	61	173	30	63	22	33	5	31	15	26	4	13	0
Do.	Benagh,	434	169	158	265	63	127	16	71	17	36	2	41	14	33	7	10	12
Do.	Tullyniskan,	906	365	361	328	66	127	61	67	15	45	6	31	3	22	6	10	15
Do.	Meenagh,	542	290	173	202	50	70	13	29	6	16	2	7	0	5	0	5	–
Do.	Mullaghmore,	538	276	180	262	63	153	24	46	5	16	1	11	3	16	1	2	1
Do.	Aghaculey,	847	116	157	250	68	163	15	30	6	15	0	12	6	16	1	4	0
Cloghar,	Do	56	13	16	23	1	4	2	5	1	1	–	–	–	–	–	–	
	Total in Union,	10,600	4,682	3,307	5,978	1,366	2,661	590	1,288	672	765	131	483	180	362	64	169	99
SUMMARY.																		
	Baronies																	
Borough of Dungannon,		778	662	144	360	76	216	42	140	25	98	21	78	34	82	10	18	6
Co. Tyrone,	Cloghar,	56	13	16	23	1	4	2	5	1	1	–	–	–	–	–	–	–
Do	Dungannon (except portion in Borough,)	9,211	4,016	3,164	5,590	1,289	2,431	546	1,142	646	666	110	410	146	280	54	146	61
		10,603	4,682	3,327	5,978	1,366	2,651	590	1,288	672	765	131	483	180	362	64	169	99

Total *Gross* Annual Value, £115,971 8s 1d. Total *Net* Annual Value, £99,816 16s. 11d. Rate of difference, £23 11s 6½d. per cent.

Geo. Moore, Clerk of the Guardians Dungannon, 22nd December, 1841

Note endorsed on the 15th September, 1843.—No change whatever has taken place in the Valuation of the Dungannon Union, since the time the within Return was furnished.—Geo. Moore

Observations of the Assistant Commissioner.

This Valuation is strictly according to the intention of the Act. As far as I can ascertain, it is as near as possible to the letting Value. It is a shade higher than the Rents of one or two Landlords who are known to let low, and it is just about the same as others who are considered to ask a fair rent, while it is lower than some who are considered to let high. Altogether I know of no Valuation which has been more satisfactorily conducted.

6th January, 1842. Chas. S. Clements.

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Number of Tenements, valued for Poor Rates, distinguishing the Number within each of the grades of value specified.

DUNGARVAN UNION

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £25 and under £30.	At £30 and upwards.	At £30 and under £35.	At £35 and upwards.	At £35 and under £40.	At £40 and upwards.	At £40 and under £45.	At £45 and upwards.
Co Waterford.																			
Borough of Dungarvan,	Dungarvan,	1,710	1,199	158	381	126	415	69	287	65	223	37	189	36	126	37	87	30	
Dacies without Drum, (exclusive of Dungarvan,)																			
Do	Do	316	195	50	190	30	127	14	107	12	36	6	31	30	78	12	33	6	46
Do	Do	380	201	37	84	10	47	7	38	4	21	2	17	12	15	2	3	1	1
Dacies within,	Ardmore,	1,373	937	110	336	55	236	30	171	26	131	23	105	37	32	16	46	10	30
Do	Grange,	121	30	30	180	34	124	18	100	27	82	4	35	13	31	12	35	10	36
Do	Kinsalebeg,	269	37	52	180	38	144	19	100	19	87	13	72	10	37	10	38	10	18
Do	Clashmore,	364	177	64	107	43	133	23	86	24	67	6	36	12	27	2	10	1	28
Do	Aglish,	465	227	77	358	37	101	30	124	26	96	13	70	17	57	13	40	9	9
Do		43	17	9	26	1	19	0	16	1	15	–	14	3	14	0	13	0	43
Dacies without,	Whitechurch,	248	123	34	143	17	100	0	92	13	66	6	63	15	62	4	47	4	43
Do	Modelgo,	76	9	9	91	5	55	0	90	4	44	3	40	11	35	7	34	17	17
Do	Colligan,	64	31	13	93	13	30	3	84	0	60	7	23	3	19	0	15	7	7
Do	Seskinane,	190	30	23	136	30	101	27	101	26	74	9	49	13	36	13	36	13	20
Do	Kilcrohane,	225	47	30	178	41	108	19	98	30	79	11	49	13	36	0	30	20	18
Do	Kilronane,	232	61	23	171	31	148	21	127	13	106	0	81	10	58	30	54	48	21
Do	Kilrossanty,	79	0	7	69	0	62	7	56	0	43	3	41	10	30	4	26	12	37
Do	Fews,	226	100	47	130	17	143	21	126	18	106	10	97	20	77	20	57	37	21
Do	Strabally,	379	230	41	148	17	102	7	90	10	78	8	62	10	54	12	36	21	3
Do	Ballylannon,	1	–	–	1	–	1	–	1	–	1	–	1	–	1	–	1	1	1
Do	Do.	1	–	–	1	–	1	–	1	–	1	–	1	–	1	–	1	–	1
Upperthird,																			
	Total in Union,	6,738	3,966	840	2,170	638	2,324	360	1,721	341	1,461	179	1,120	293	643	193	552	459	
SUMMARY																			
	Baronies.																		
Borough of Dungarvan, Co Waterford,	Dacies without, (exclusive of Dungarvan,)	1,710	1,199	158	381	126	415	69	287	69	238	37	189	30	126	37	87	30	
Do	Dacies within,	2,164	775	204	1,183	191	1,055	190	804	154	783	78	604	144	528	119	394	372	
Do	Upperthird,	2,863	1,984	374	1,130	216	826	130	508	122	474	62	302	110	208	34	180	100	
		1	–	–	1	–	1	–	1	–	1	–	1	–	1	–	1	1	
		6,738	3,966	840	2,170	533	2,324	359	1,721	341	1,461	179	1,120	293	643	193	552	459	

Total *Gross* Annual Value, £167,619 17s 1d. Total *Net* Annual Value, £92,719 18s Rate of *Difference*, £14 6s 7½d. per cent.

Maurice C. Kennedy, Clerk of the Union. Dungarvan, 15th January, 1843.

Note endorsed on the 19th September, 1842.—I certify that no change affecting either this Return of Tenements valued for Poor Rates, or the statement of the Gross and Net Value of Property, has taken place in the Union of Dungarvan since the within Return was furnished.—Maurice C. Kennedy.

Observations of the Assistant Commissioner.

The Valuation of Dungarvan Union is rather low, somewhat about 50 per cent. under the letting Value of Property in the Union

J. O Donnesse.

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DUNMANWAY UNION

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £1.	At £1 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £25 and under £30.	At £30 and upwards.	At £30 and under £40.	At £40 and upwards.	At £40 and under £50.	At £50 and upwards.
Co. Cork.																	
Western East Carbery,	Dunmanway,	1,070	669	114	270	73	400	69	278	76	316	44	241	66	197	54	129	72
Do.	Kilmurry,	79	9	4	76	2	62	10	62	14	28	13	38	22	26	7	14	7
Do.	Drinagh,	114	21	24	57	31	73	9	41	6	28	1	24	10	23	9	12	7
Do.	Inchagoela,	64	–	6	44	4	60	12	30	7	20	7	13	4	9	1	8	1
West Muskerry,		111	7	10	104	11	94	18	60	16	60	11	49	61	38	10	17	7
Do.	Kilmichael,	267	20	19	228	27	216	17	160	31	172	28	141	47	110	22	60	41
Western East Carbery,	Kilbrown,	207	60	27	171	34	144	22	190	28	97	13	71	20	80	20	39	16
Ibane and Barryroe,	Do.	19	9	–	27	9	27	—	15	3	19	2	13	3	11	2	8	6
Eastern East Carbery,	Ballymoney,	346	147	20	190	45	173	28	125	24	67	19	72	24	66	17	54	17
	Total in Union,	2,258	700	225	1,498	286	1,370	179	1,045	223	966	150	662	305	530	146	324	178
SUMMARY																		
Co. Cork,	Eastern East Carbery,	346	147	20	190	45	173	28	125	24	67	19	72	24	66	17	54	17
Do.	Western Do.	1,540	560	174	906	143	770	110	633	150	617	77	387	114	310	88	196	108
Do.	Ibane and Barryroe,	19	9	–	27	9	27	—	15	3	19	2	13	3	11	2	8	6
Do.	West Muskerry,	373	46	29	331	36	310	35	272	47	237	60	190	68	164	38	86	48
		2,258	765	225	1,498	286	1,370	179	1,045	223	966	150	662	205	532	146	324	178

Total *Gross* Annual Value, £49,971 18s 2d. Total *Net* Annual Value, £43,157 17s 6d. Rate of difference, £14 6s 4d. per cent.

Edward Dukkery, Clerk of the Union. 29th December, 1841

Note made on the 19th September, 1842.—There is no change in the Number of Tenements, or in the Gross and Net Value of property liable to Rates in this Union, since the above Return was made.—Edward Dukkery

Observations of the Assistant Commissioner.

The Valuation of this Union is deemed perfectly satisfactory. The principles of the Act have been faithfully carried out, and the Rate payers are paying the Rate promptly and cheerfully

W. J. Vesey.

12th January, 1843

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Number of Tenements, valued for Poor Rates, distinguishing the Number within each of the grades of value specified.

DUNSHAUGHLIN UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £4.	At £4 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £30 and under £35.	At £35 and upwards.	At £40 and under £50.	At £50 and upwards.	At £60 and under £80.	At £80 and upwards.
Co. Dublin.																
Balrothery,	Garristown,	325	279	92	365	46	186	21	118	0	67	14	88	17	74	7	87	50
Castleknock,	Donaghmore,	1	—	—	1	—	1	—	1	1	1	—	—	—	—	—	—	—
Co. Meath.																		
Dunboyne,	Do.	55	—	1	55	2	24	6	22	5	20	—	16	—	16	4	16	14
Ratoath,	Do.	115	36	11	53	6	62	8	44	4	41	4	37	1	35	2	32	50
Do.	Ratoath,	204	87	42	147	16	109	11	83	16	69	4	72	14	65	6	64	48
Do.	Dunshaughlin,	258	161	35	167	10	121	11	102	6	91	5	85	6	81	7	70	78
Do.	Clonalvy,	1	—	—	1	—	—	—	1	—	1	—	1	—	1	—	2	1
Upper Deece,	Do.	156	65	16	120	14	109	4	89	7	84	6	77	6	85	6	81	65
Do.	Kilmore,	138	46	18	116	7	103	6	86	11	67	6	70	15	70	11	67	46
Do.	Dunboyne,	2	—	—	6	1	5	—	4	—	4	—	4	1	4	—	5	6
Dunboyne,	Do.	275	59	62	205	15	183	14	158	7	194	6	117	6	108	6	108	92
Ratoath,	Kilbrew,	72	16	6	38	6	46	6	47	1	41	7	43	1	38	1	36	61
Skreen,	Do.	81	41	12	40	0	28	8	33	1	17	1	16	8	18	1	10	9
Do.	Skreen,	164	46	24	118	16	91	16	73	6	85	6	54	10	48	3	38	36
Do.	Rathfeigh,	72	16	11	65	8	54	4	42	4	47	5	43	6	38	8	33	36
Upper Duleek,	Do.	72	24	16	48	12	36	6	34	4	22	6	16	3	16	6	13	11
Skreen,	Killeen,	33	6	14	49	4	35	5	31	4	29	5	26	1	23	2	21	15
Lower Deece,	Do.	55	16	17	61	6	34	6	32	5	27	1	22	5	21	6	16	16
Do.	Kilmessan,	203	86	43	137	17	95	12	73	10	38	6	33	8	30	6	43	34
	Total in Union,	2,816	856	411	1,660	185	1,248	123	1,064	93	941	77	843	106	772	71	696	595

SUMMARY	Baronies.																	
Co. Dublin,	Balrothery,	325	279	92	365	46	186	21	118	0	67	14	88	17	74	7	87	50
Do.	Castleknock,	1	—	—	1	—	1	—	1	1	1	—	—	—	—	—	—	—
Co. Meath,	Deece Lower,	272	84	50	188	16	148	17	116	11	93	7	78	16	71	11	61	60
Do.	Deece Upper,	364	61	53	248	26	210	16	186	16	171	14	167	22	148	14	132	107
Do.	Duleek Upper,	72	24	16	48	12	36	2	34	4	32	2	16	3	16	2	13	11
Do.	Dunboyne,	275	59	63	256	17	177	15	160	6	144	6	135	6	127	12	116	165
Do.	Ratoath,	549	320	95	426	41	378	31	287	21	266	17	235	34	218	16	194	176
Do.	Skreen,	378	189	61	260	33	256	23	178	16	155	16	156	21	123	6	103	83
		2,816	856	411	1,660	185	1,248	123	1,064	93	941	77	843	106	772	71	696	595

Total *Gross* Annual Value, £126,817 2s. 8½d. Total *Net* Annual Value, £117,325 17s. 2½d. Rate of Ulterior, £8 1s. 10d. per cent.

ROBERT CLINCH, Clerk of the Union 13th January 1842.

Note made on the 16th September, 1843.—There has been no change affecting either the Gross or Net Value since the above Return was made.—ROBERT CLINCH

OBSERVATIONS OF THE ASSISTANT COMMISSIONER.

The Valuation was made before I took charge of the Union: I therefore am not cognizant of the proceedings connected with it. I have heard no general complaint against it; and the Valuators appear to be industrious and intelligent persons.

13th January 1843 RICHARD HALL.

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Civil Parishes, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £10 and upwards.	At £15 and under £20.	At £20 and upwards.	At £25 and under £30.	At £30 and upwards.	At £35 and under £40.	At £40 and upwards.	At £45 and under £50.	At £50 and upwards.	At £55 and under £60.	At £60 and upwards.	At £65 and under £70.	At £70 and upwards.	At £75 and under £80.	At £80 and upwards.	At £85 and under £90.	At £90 and upwards.
Co. Kildare.																					
Barony of Carbury,	Cadamstown,	436	260	90	102	68	111	10	83	10	70	4	56	14	90	7	42	93			
Do.	Ballinadrimna,	358	240	56	114	16	78	12	63	2	51	2	42	7	49	8	53	28			
Do.	Mylerstown,	271	128	12	78	17	63	7	48	4	39	2	35	6	32	6	26	26			
Do.	Carbury,	286	104	12	59	4	74	5	70	5	67	6	66	7	59	4	53	45			
Do.	Ardkill,	421	217	26	164	13	78	6	65	8	60	2	51	2	40	8	43	37			
East Ophaley,	Clonsurry,	226	162	20	50	8	42	8	36	—	36	4	28	8	24	1	16	15			
Do.	Rathangan,	481	269	47	162	30	115	14	93	12	81	11	59	11	58	8	47	66			
West Ophaley,	Do.	168	84	12	72	13	54	13	41	10	36	6	15	8	15	2	7	2			
Co. Meath.																					
Barony of Upper Moyfenragh,	Ballybegan,	244	159	25	56	12	62	8	50	5	48	8	27	4	34	7	36	29			
Do.	Clonard,	591	398	71	203	39	183	61	93	8	63	10	64	11	44	8	35	56			
Do.	Castlejordan,	305	159	30	104	28	71	9	45	16	50	8	18	2	16	4	14	16			
King's County.																					
Barony of Coolestown,	Edenderry,	789	428	126	609	53	212	38	161	25	112	16	95	13	77	11	38	47			
Do.	Ballinakill,	111	48	17	56	6	45	7	30	5	31	5	28	5	22	4	12	15			
Do.	Clonast,	702	465	200	519	70	293	53	139	32	101	16	50	17	67	15	60	35			
Warrenstown,	Do.	103	103	8	43	4	35	5	31	2	26	1	24	—	25	1	23	22			
Do.	Ballybarley,	200	120	9	51	5	52	3	47	5	46	5	43	8	32	2	24	22			
Do.	Clonaness,	275	195	12	57	10	63	8	56	8	53	11	45	2	35	7	33	26			
Lower Philipstown,	Croghan,	513	297	65	50	15	56	18	41	5	36	—	31	1	31	4	20	16			
	Total in Union,	6,264	4,078	600	2,216	260	1,350	220	1,184	149	996	164	670	185	703	103	576	467			
SUMMARY	Baronies.																				
Co. Kildare,	Carbury,	1,741	1,206	181	835	77	474	41	327	38	286	17	255	46	236	31	193	193			
Do.	East Ophaley,	651	401	72	220	38	157	62	151	22	120	16	87	16	82	8	68	64			
Do.	West Ophaley,	186	84	16	72	13	54	13	41	10	36	6	15	8	15	2	7	2			
King's Co.	Coolestown,	1,571	858	284	715	157	403	72	322	49	250	48	201	50	186	50	127	97			
Do.	Lower Philipstown,	513	297	30	56	15	56	18	41	5	36	—	31	1	31	4	20	16			
Do.	Warrenstown,	574	433	38	191	16	165	20	135	11	110	10	103	10	90	10	80	76			
Co. Meath.	Upper Moyfenragh,	1,145	758	127	302	79	303	47	186	63	159	18	116	17	64	14	77	59			
		6,264	4,078	600	2,216	360	1,650	220	1,184	149	996	164	806	185	703	103	579	467			

Total *Gross* Annual Value, £112,703 4s. 2d. Total *Net* Annual Value, £98,731 7s. 10d. Rate of difference, £13 4s. 7½d. per cent.

Report made on the 15th September, 1842.—I beg leave to acknowledge the receipt of your letter enclosing a Return made the 11th day of January, 1842, of the Number of Tenements in the Edenderry Union, valued for Poor Rates, with the Gross and Net Annual Value of all property within the said Union, and have to inform you, that no change whatever has taken place since, affecting said Returns.

MICHAEL GILLIGAN, M.D., Clerk of the Union. 11th January, 1842.

Enclosed is the Return which you forwarded.

THOMAS BURKE, Clerk of the Union.

OBSERVATIONS OF THE ASSISTANT COMMISSIONER.

The Valuation of the Edenderry Union is rather low. It may be from 15 to 20 per cent. under the usual letting value, but the Valuator stated to me that his Valuation was over the Rent received, in every instance, on one Estate.

J. O DONOGHUE.

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Number of Tenements, valued for Poor Rates, distinguishing the Number within each of the grades of value specified.

ENNIS UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and under £100.	At £50 and upwards.	At £100 and upwards.
Co. Clare																		
Parliamentary Bor. of Ennis, Islands, (exclusive of persons in the Borough,)	Ennis,	1,245	674	182	471	122	299	61	108	42	117	33	76	29	66	10	31	21
Islands,	Do.	667	295	160	612	83	177	34	124	60	100	9	79	14	90	14	61	67
Islands,	Clendegad,	323	211	121	316	64	161	53	67	31	67	6	26	0	21	6	10	6
Do.	Kilkee,	235	60	66	136	68	106	16	61	13	45	6	31	6	29	0	20	12
Do.	Kilmacky,	481	171	163	610	64	117	27	62	17	60	7	10	6	12	2	6	4
Do.	Clare,	931	616	61	176	84	114	18	56	16	71	2	56	12	54	11	49	31
Do.	Quin,	434	115	232	379	61	247	42	166	60	124	16	94	28	76	16	35	60
Bunratty Upper,	Clonna,	343	168	92	235	40	143	35	67	12	62	14	65	12	36	7	24	17
Do.	Templemaley,	357	69	160	209	56	106	26	104	24	78	4	57	26	53	6	27	21
Do.	Inishcorenan,	487	186	160	252	51	173	35	128	23	93	12	70	23	88	14	62	60
Do.	Newmarket,	483	300	64	166	68	68	14	68	7	56	4	48	7	44	7	37	30
Bunratty Lower,	Feragh,	278	98	80	180	42	120	26	78	16	56	7	41	7	34	3	27	24
Do.	Kilcorey,	182	98	16	124	18	106	6	67	10	79	6	66	10	66	6	56	47
Do.	Bunratty,	508	64	42	114	11	73	11	61	6	50	6	43	6	39	11	32	32
Tulla Upper,	Clonlea,	80	16	7	34	0	27	6	24	4	15	6	14	3	8	2	7	6
Do. Lower,	Do.	470	241	83	234	60	141	33	91	16	56	13	43	11	31	4	20	16
Clonderlaw,	Kilcrest,	303	156	56	181	38	85	16	67	6	41	5	35	5	30	0	25	10
Inchiquin,	Inagh,	378	83	131	252	70	151	33	81	18	48	10	36	13	23	0	7	4
Do.	Dysart,	413	163	118	310	68	182	35	124	69	90	17	71	17	54	11	37	26
Do.	Ennis,	613	118	60	164	56	134	20	99	14	79	13	64	17	61	11	54	38
	Total in Union,	8,373	3,464	1,970	4,776	941	2,809	466	1,339	368	1,364	179	1,176	246	880	188	584	421
SUMMARY	Baronies.																	
Borough of Ennis,		1,945	874	181	471	108	299	61	108	42	117	33	76	29	66	10	31	21
Co. Clare,	Bunratty Upper,	1,611	443	430	1,166	234	720	138	405	86	337	43	271	63	229	46	130	97
Do.	Bunratty Lower,	1,127	520	218	607	97	399	56	206	40	246	17	206	30	183	20	160	133
Do.	Tulla Upper,	553	132	90	181	38	58	16	67	6	41	6	35	6	30	0	25	10
Do.	Tulla Lower,	1,105	316	309	786	170	477	78	304	61	226	40	186	47	185	38	78	58
Do.	Islands, (exclusive of the Borough of Ennis,)	2,287	903	589	1,295	284	699	116	435	101	307	29	205	48	177	41	101	90
Do.	Tulla Upper,	26	16	7	34	3	27	6	24	4	16	6	14	6	9	0	7	6
Do.	Tulla Lower,	472	241	56	234	60	141	36	91	18	56	13	43	11	31	4	20	16
		9,375	3,464	1,970	4,776	941	2,809	465	1,339	355	1,364	179	1,009	248	880	158	584	421

Total Gross Annual Value, £134,998 0s. 1½d. Total Net Annual Value, £126,618 8s. 10d Rate of difference, £10 11s 7d. per cent.

THOMAS COTTER, Clerk of the Union 1st October, 1849.

OBSERVATIONS BY THE ASSISTANT COMMISSIONER.

The proportion of the Rent to the Net Value is almost as five to three.

W. J. [illegible]

Ist May 1849

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VALUED FOR POOR RATES—1842.

Counties of Towns, Baronies, &c.	Townlands.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £30.	At £30 and upwards.	At £30 and under £40.	At £40 and upwards.	At £40 and under £50.	At £50 and upwards.	At £50 and under £60.	At £60 and upwards.	At £60 and under £70.	At £70 and upwards.	At £70 and under £80.	At £80 and upwards.
Co. Wexford.																				
Scarawalsh,	Ferns,	548	410	130	483	64	314	44	230	60	150	69	126	54	154	60	79	40		
Do.	Kilrush,	405	268	137	268	73	248	47	173	37	128	23	60	31	77	23	50	25		
Do.	Templeshanbo,	1,137	559	574	398	146	324	73	130	67	103	21	48	26	47	8	27	10		
Do	Monart,	654	312	165	322	71	230	68	140	51	116	28	54	20	31	6	31	23		
Bantry,	Do.	100	93	18	73	19	56	13	38	8	24	2	16	0	13	2	7	4		
Do.	Kilcoguey,	605	442	193	361	78	229	59	153	41	121	17	76	10	43	11	25	18		
Do.	Kilan,	527	267	188	298	61	177	48	110	25	67	15	43	10	33	15	17	4		
Scarawalsh,	Do.	12	0	0	10	2	10	1	4	3	2	—	1	1	1	—	—	—		
Do.	Enniscorthy,	1,437	791	224	840	140	422	72	282	47	206	46	163	43	117	31	60	48		
Bantry,	Do	264	90	43	168	14	85	10	81	3	38	3	33	7	63	2	18	10		
Ballaghkeen,	Do	677	453	65	394	48	139	13	93	15	71	17	58	11	41	11	30	22		
Do	Castle Ellis,	943	483	185	464	136	313	56	204	55	169	37	86	24	60	14	33	19		
Do.	Mealeagh,	538	384	68	234	40	198	29	98	27	87	18	40	18	27	6	16	9		
Do.	Ballyhuskard,	507	300	68	197	34	118	29	94	16	64	9	46	14	43	6	20	23		
Do.	Edermine,	626	325	98	300	60	198	22	140	32	134	22	96	20	72	13	42	20		
Shelmalier,	Do.	27	0	0	16	1	10	1	9	0	8	—	0	1	0	1	0	1		
Do	Ballyhogue,	12	8	—	4	—	4	1	4	—	3	—	3	1	1	1	1	4		
Bantry,	Do.	654	267	110	637	81	325	27	125	68	99	14	69	26	40	4	24	20		
Gorey,	Kilcannock,	92	60	11	90	11	39	7	60	9	31	3	18	4	10	3	6	3		
Ballaghkeen,	Do.	213	171	41	140	65	69	11	74	13	65	3	46	12	20	6	17	11		
Scarawalsh,	Do.	109	87	6	40	12	38	7	60	7	10	4	12	3	9	4	6	0		
Do.	Newtown Barry,	471	387	78	364	40	60	24	40	5	28	5	17	4	9	3	3	3		
Co. Carlow																				
Forth,	Do.	251	129	62	123	35	60	9	36	4	28	4	34	3	26	7	11	4		
	Total in Union,	11,464	6,610	1,941	5,449	1,192	3,664	641	2,350	474	1,608	303	1,224	378	910	198	543	348		
SUMMARY.	Baronies.																			
Co. Carlow,	Forth,	251	129	62	123	24	60	6	36	4	28	4	24	0	20	7	11	4		
Co. Wexford,	Ballaghkeen,	3,667	2,148	532	1,814	303	866	160	603	102	587	94	397	108	273	60	169	110		
Do.	Bantry,	2,054	928	420	1,196	261	731	195	480	113	326	48	318	71	162	33	61	36		
Do.	Gorey,	63	60	11	60	11	60	7	28	0	61	5	18	4	10	3	0	3		
Do.	Scarawalsh,	3,344	1,767	910	2,577	479	1,054	303	1,083	187	706	155	469	150	444	97	264	187		
Do.	Shelmalier,	60	17	5	20	1	14	2	15	2	11	—	3	0	0	1	0	0		
		11,464	6,610	1,941	5,449	1,365	3,664	641	2,350	474	1,608	303	1,224	378	910	198	543	348		

Total *Gross* Annual Value, £166,081 17s. 8½d. Total *Net* Annual Value, £126,183 8s. 4½d. Rate of difference, £26 0s. 11½d. per cent.

JOHN KENNEDY, Clerk of the Union. 8th January, 1843.

Note made on the 17th September, 1843.—No alteration in Tenements, nor in Net or Gross Annual Value, since this RETURN was made last JANUARY.—JOHN KENNEDY

OBSERVATIONS BY THE ASSISTANT COMMISSIONER.

I consider the Valuation of this Union to be, on the average of the whole, from 30 to 35 per cent. below the letting value. It is equal to the rents obtained by Lord Portmorah and other large Proprietors, but at least 10 per cent. below that get by Middlemen, and small Proprietors. The average is about as above computed.

17th January, 1843.

R. M. MUGGERIDGE.

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Number of Tenements, valued for Poor Rates, distinguishing the Number within each of the grades of value specified.

ENNISKILLEN UNION.

County and large Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £15.	At £5 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £25 and under £30.	At £30 and upwards.	At £30 and under £35.	At £35 and upwards.	At £40 and under £50.	At £50 and upwards.
Co. Fermanagh																	
Parliamentary Borough of Enniskillen	Enniskillen	687	307	180	380	93	287	57	171	34	114	20	80	31	67	14	36	19
Clankelly	Do.	8	–	–	8	8	8	–	8	1	8	–	8	1	8	3	4	3
Magheraboy (exclusive of the portion in the Borough)	Do.	225	84	93	141	36	68	13	32	6	26	3	15	3	13	–	8	8
Tyrkeeady (exclusive of the portion in the Borough)	Do.	194	77	47	118	62	72	10	43	8	27	8	22	1	17	3	10	10
Tyrkennedy	Tempo	526	164	191	187	90	60	4	34	10	30	3	14	3	9	4	6	1
Do.	Manor of Carrick	432	105	149	327	56	188	40	105	10	59	11	37	3	26	6	17	11
Do.	Clabby	289	121	105	168	26	91	3	27	13	22	3	8	1	4	3	3	–
Do	Ballycough	317	221	170	306	63	120	34	37	17	33	0	16	0	7	0	8	–
Do.	Castlecoole	438	153	140	275	51	135	28	64	12	40	12	34	7	23	4	15	11
Do.	Ballycassidy	275	103	76	173	48	67	18	35	10	37	8	27	3	18	8	13	7
Magheraboy	Do.	1	–	–	1	–	1	–	1	–	1	–	1	–	1	–	1	1
Tyrkeeady	Lough	42	8	74	33	8	13	7	16	1	8	0	8	1	5	–	8	8
Clonelly	Do	437	181	141	278	63	135	27	78	11	43	10	33	18	22	4	12	8
Do.	Florence Court	948	373	108	378	70	207	33	138	21	75	14	34	10	40	6	25	13
Do.	Holywell	614	197	124	317	8	92	19	58	15	33	3	24	6	21	6	18	8
Do	Kinnasley	800	343	142	225	44	93	13	83	7	37	3	19	3	7	8	8	–
Kinkenny	Do	33	27	17	35	5	18	8	13	8	8	8	8	1	1	–	–	–
Clanawley	Letterbreen	325	119	50	208	54	119	21	55	24	34	1	20	11	19	3	8	5
Magheraboy	Do	53	9	50	53	13	26	4	10	8	6	1	4	3	3	–	1	1
Do	Carn	171	81	61	90	17	20	0	12	3	7	2	4	–	3	–	2	3
Clonelly	Do.	178	73	87	105	21	35	3	14	1	11	3	10	1	7	3	3	3
Magheraboy	Fly	530	174	152	360	59	310	42	120	35	78	15	53	13	36	3	60	20
Do.	Rahallon	562	185	186	377	93	191	43	82	10	62	10	33	7	17	4	13	8
Co Cavan																		
Tullyhugh	Killough	797	310	131	285	49	94	18	51	13	33	8	35	3	20	4	14	10
Do	Glen	459	372	79	87	5	8	1	3	–	3	1	2	1	1	–	–	–
Do	Swanlinbar	554	311	187	243	42	95	21	44	8	23	3	13	8	13	1	3	4
Do.	Tullaghannalora	608	241	248	367	77	180	16	32	3	16	1	13	3	3	2	4	3
Co Tyrone.																		
Omagh	Killakeery	348	195	118	153	21	28	3	14	1	3	2	4	1	2	–	1	1
	Total in Union,	13,267	4,693	3,321	5,878	1,169	2,887	634	1,368	285	824	169	669	153	484	87	248	108
SUMMARY	Baronies.																	
Enniskillen Borough, Co Fermanagh,		687	307	153	380	85	287	57	171	34	114	20	80	31	67	14	36	19
Do	Clanawley	2,244	1,109	725	1,419	310	377	149	807	74	223	34	156	40	181	28	72	40
Do	Kinkenny	33	27	17	35	5	18	8	13	8	8	2	5	1	1			–
Do.	Magheraboy (except portion in the Borough)	3,554	910	652	1,041	252	813	161	267	80	160	37	111	34	74	10	50	68
Do.	Tyrkeeady (except portion in the Borough)	2,544	989	981	1,685	326	754	169	470	93	307	59	164	32	109	26	73	43
Co Cavan,	Tullyhugh	2,268	1,033	472	875	187	267	51	130	27	70	9	52	30	43	7	30	16
Co Tyrone,	Omagh	348	195	118	153	21	28	3	14	1	3	2	4	1	2	–	1	1
		13,267	4,693	3,321	5,878	1,169	2,887	634	1,368	285	824	169	669	153	484	87	248	108

Total Gross Annual Value, £192,190 18s. Total Net Annual Value, £80,367 4s. Net Value of different £100 per annum, £14, £7 [illegible] Dublin, 11th May 1860.

By Proclamation of the Lord Lieutenant [illegible] Union, [illegible] Long was added to Enniskillen.

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ENNISTYMON UNION

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20	At £15 and upwards.	At £20 and under £30	At £20 and upwards.	At £30 and under £50.	At £30 and upwards.	At £50 and under £80.	At £50 and upwards.	At £80 and under £100.	At £80 and upwards.	At £100 and upwards.
CO. CLARE.																		
Corcomroe,	Ennistymon,	1,030	903	330	427	31	127	29	76	13	47	10	29	6	13	9	11	3
Do.	Liscannor,	513	456	204	257	65	130	16	58	17	42	3	26	6	22	2	14	13
Do.	Kilkinny,	283	124	68	126	53	61	21	20	3	18	2	13	2	11	2	9	7
Do.	Killeigh,	453	271	114	179	21	65	7	44	2	37	3	35	3	27	0	22	13
Do.	Kilfenora,	537	259	163	277	43	115	13	73	3	60	4	51	12	47	7	30	28
Ibrickane,	Miltownmalbay,	394	300	274	423	34	159	23	46	13	35	4	22	3	16	3	12	10
Inchiquin,	Rath,	514	30	30	264	53	128	21	75	3	54	10	45	15	20	5	14	11
Do.	Corofin,	449	258	139	203	28	134	6	68	10	56	3	43	3	37	5	51	30
Burren,	Carron,	167	30	22	125	13	103	13	87	11	73	7	64	11	57	15	46	36
Do.	Burren,	203	63	33	169	28	117	30	80	13	64	4	41	5	37	8	32	24
Do.	Drumcreehy,	280	160	66	120	18	63	13	46	7	33	3	27	10	20	2	13	3
Do.	Rathburney,	183	33	44	136	20	92	11	72	4	61	3	57	3	51	4	43	33
Do.	Kilmacduan,	208	115	38	145	25	77	8	33	4	44	3	40	3	32	3	24	21
	Total in Union,	5,812	3,063	1,580	2,982	543	1,866	207	822	122	813	87	494	131	407	59	300	247
SUMMARY																		
	Baronies,																	
Co. Clare,	Corcomroe,	2,376	1,085	872	1,430	231	531	76	253	31	204	27	153	35	126	18	94	72
Do.	Ibrickane,	394	300	274	423	34	152	23	58	13	35	4	22	3	18	3	15	10
Do.	Inchiquin,	754	300	201	432	81	231	30	140	13	110	25	92	21	66	8	43	37
Do.	Burren,	1,688	413	233	665	107	429	78	345	35	297	31	228	42	197	27	168	128
		5,212	3,063	1,580	2,982	543	1,866	207	822	122	813	87	494	131	407	59	300	247

Total *Gross* Annual Value, £183,680 2s 11½d

Total *Net* Annual Value, £67,480 17s

Rate of difference, £53 12s 7½d per cent

MICH. M'DONOGH, Clerk to the Guardians. 10th JANUARY, 1842.

Note added 15th September, 1842.—No change has taken place either in the tenements stated in this Return, nor in the Gross or Net Annual Value thereof.—MICH. M'DONOGH

OBSERVATIONS OF THE ASSISTANT COMMISSIONER.

I have examined this Return of the Tenements rateable for the Relief of the Poor in the Ennistymon Union, and have recast the columns which were previously incorrectly cast, which appear now to be correct. I have also examined the Valuation from which this Return has been extracted, and I consider both the Valuation and Return to be correct as far as I have been able to ascertain.

21st January, 1842.

W. H. T. HAWLEY.

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Number of Tenements, valued for Poor Rates, distinguishing the Number within each of the grades of value specified

FERMOY UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £10 and under £15.	At £15 and under £20.	At £20 and under £25.	At £25 and upwards.	At £30 and under £35.	At £35 and upwards.	At £40 and under £45.	At £45 and upwards.	At £50 and under £55.	At £55 and upwards.	At £60 and under £65.	At £65 and upwards.	At £70 and under £75.	At £75 and upwards.
Co. Cork.																		
Barrymore,	Ardnageehy,	210	219	90	303	96	219	39	154	21	116	13	84	24	71	19	47	15
Do.	Rathcormac,	1,240	824	147	455	98	276	46	210	20	104	20	144	21	114	20	53	21
Do.	Castelyons,	738	497	62	231	50	169	16	134	17	119	6	101	24	96	18	71	20
Condons and Clongibbon,	Do.	198	70	13	68	16	39	7	22	7	23	0	18	4	9	—	9	0
Do.	Do.	124	63	1	41	3	49	4	37	4	21	2	26	4	27	2	20	10
Kinnalmeaky,	Aherin,	173	123	8	58	7	42	8	39	8	37	2	30	8	22	4	16	11
Do.	Ballynoe,	663	249	22	113	26	83	17	87	8	59	9	42	9	84	11	23	14
Do.	Mogeely,	476	213	64	163	17	98	31	91	14	68	8	46	23	49	5	28	20
Do.	Kilcockaturra,	169	99	13	64	16	34	9	41	3	36	8	34	8	26	2	21	19
Barrymore,	Do.	303	211	19	94	18	77	7	87	9	66	13	61	11	59	8	27	22
Condons and Clongibbon,	Do.	95	83	7	83	3	20	4	31	4	17	1	22	3	12	6	19	11
Do.	Moorey,	898	606	118	203	71	174	34	163	19	89	10	47	19	83	5	30	33
Do.	Mitchelstown,	1,095	930	203	670	198	493	91	214	41	130	21	85	34	62	5	13	10
Do.	Monksfalstown,	303	171	67	221	67	154	35	97	22	62	10	49	13	17	8	8	2
Do.	Kilfonney,	311	173	67	158	26	85	19	58	10	39	6	23	13	8	4	11	8
Do.	Templemolaga,	301	163	53	136	26	82	17	49	11	51	5	19	3	29	3	20	17
Do.	Kilworth,	703	659	68	173	30	105	21	62	7	45	3	26	1	8	2	7	5
Fermoy,	Do.	117	74	11	45	7	23	19	25	3	13	1	9	1	8	3	21	19
Do.	Pharlby,	438	138	82	150	26	96	24	72	11	96	8	87	10	51	9	51	32
Do.	Castletownroche,	880	397	49	163	11	154	19	102	18	119	10	93	21	61	14	34	20
Do.	Kilcummer,	317	122	14	65	19	61	8	60	10	60	4	43	7	41	10	62	41
Do.	Ballyhooly,	640	354	59	260	56	193	37	155	10	118	15	53	22	84	10	69	60
Do.	Glanworth,	360	546	43	219	43	16,	23	124	13	131	15	53	24	52	3	4	4
Condons and Clongibbon,	Do.	132	67	19	82	13	66	11	53	14	49	7	30	13	31	5	20	19
Do.	Kilquillan,	187	56	20	101	11	81	17	70	4	53	12	49	14	87	7	20	19
Fermoy,	Do.	78	30	8	48	9	37	8	31	2	20	2	24	4	22	2	12	10
Do.	Killilly,	222	130	20	73	14	33	13	40	12	96	5	24	10	19	3	18	18
Condons and Clongibbon,	Do.	123	64	10	50	6	49	9	43	4	34	2	29	3	24	8	81	18
Do.	Fermoy,	1,463	956	196	545	129	382	67	260	31	183	20	132	49	119	13	73	88
Fermoy,	Do.	4	9	—	2	—	2	—	3	—	2	—	2	—	2	—	2	2
Condons and Clongibbon,	Derryvillane,	378	217	87	158	19	131	27	119	14	56	20	71	7	49	10	42	27
	Do.	52	19	9	10	3	10	2	7	1	3	—	4	1	4	1	3	2
	Total in Union,	13,263	8,610	1,629	5,353	963	5,183	847	2,656	424	1,998	301	1,374	204	1,273	230	879	849

SUMMARY	Baronies.																	
Co. Cork,	Barrymore,	3,080	2,645	614	1,954	473	740	105	555	77	447	91	380	96	319	55	229	174
Do.	Condons and Clongibbon,	6,320	5,784	918	2,643	624	1,931	322	1,087	203	735	134	533	103	403	68	138	173
Do.	Fermoy,	4,140	1,013	263	1,361	176	938	181	762	116	801	86	488	106	499	76	310	231
Do.	Kinnalmeaky,	1,304	802	135	495	93	324	59	241	29	205	20	175	38	190	30	112	82
Do.		13,263	8,610	1,629	5,353	963	5,183	847	2,645	424	1,998	301	1,374	204	1,273	230	879	640

Total Gross Annual Value, £192,025 14s

Total Net Annual Value, £181,736 17s. 7d

Rate of difference, £20 9s. 11½d.

FRANCIS JOHNSON, Clerk of the Union

Note added 10th September, 1842.—No change has been effected.—F. JOHNSON

OBSERVATIONS BY THE ASSISTANT COMMISSIONER

I am informed that the Valuation is about 20 per cent. below the true value. Nevertheless, the owners of property have not made any formal complaint, and in the absence of such it is difficult to embody Auxiliary objections in the Report.

W. E. A. AXON

[Parl. Papers 1843.]

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GALWAY UNION

County at large, Baronies, &c.	Electoral Divisions	Total Number of Tenements	Under £5.	At £5 and under £10	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £25 and under £30.	At £30 and upwards.	At £30 and under £40.	At £40 and upwards.	At £40 and under £50.	At £50 and upwards.
Co. of the Town of Galway, Co. Galway.	Galway,	4,278	3,137	335	1,751	259	963	149	627	112	478	79	395	90	287	52	202	150
Moycullen,	Moycullen,	891	495	226	412	75	140	69	96	13	83	4	26	3	16	8	10	7
Do.	Oughterard,	1,426	936	378	490	48	116	23	73	18	42	9	27	0	18	6	8	6
Do.	Killann,	1,186	630	434	538	76	124	23	48	8	26	0	17	4	13	2	8	6
Clare,	Annaghdown,	848	546	263	256	90	60	9	41	3	32	4	27	3	33	6	15	10
Do.	Lackagh,	923	543	150	289	62	130	16	55	8	53	6	42	3	56	3	37	21
Do.	Clare Galway,	157	43	40	81	10	41	3	22	3	13	4	10	–	9	3	9	3
Dunkellin,	Do.	339	193	112	286	43	34	20	64	7	25	0	18	4	13	3	3	0
Do.	Ormmare,	374	144	107	260	43	128	40	83	13	43	4	33	13	39	7	16	13
Do.	Ballymacurtin,	404	114	101	290	34	183	34	64	26	34	4	33	10	31	3	18	10
Do.	Kiraldally,	217	90	53	121	45	96	3	25	5	13	6	14	2	8	2	0	4
Do.	Athenry,	66	10	13	47	15	31	0	16	–	16	–	13	4	13	2	3	1
Clare,	Do.	90	48	17	47	10	30	2	14	3	20	–	3	–	3	3	0	5
Arran,	Arran,	691	437	116	184	16	17	1	4	1	6	–	3	–	2	–	0	2
	Total in Union,	11,993	7,014	2,866	4,903	864	2,966	993	1,732	810	840	130	639	101	583	95	308	267
SUMMARY.	Baronies.																	
County of the Town,	Galway,	4,278	3,137	335	1,751	259	963	149	627	112	478	79	395	85	287	52	202	150
Co. Galway,	Arran,	691	437	116	184	16	16	1	4	1	5	–	2	–	2	–	2	2
Do.	Clare,	1,643	983	405	700	152	207	38	145	15	107	14	86	14	74	18	60	42
Do.	Dunkellin,	1,420	800	462	914	242	505	112	279	46	161	10	119	35	84	17	61	44
Do.	Moycullen,	3,436	1,971	1,033	1,404	195	370	83	185	36	100	12	64	13	42	8	37	13
		11,993	7,014	2,866	4,903	864	2,966	993	1,732	810	840	130	639	101	583	95	308	267

Total *Gross* Annual Value, £131,097 8s. 5d. Total *Net* Annual Value, £109,154 18s 4d. Rate of difference, £25 2s. 11d. per cent.

I have valued the Electoral Divisions of Killann and Oughterard, in the Galway Union, and assisted William Kelly, Esq., in the Valuation of the remaining Divisions of the Union, and have made out the above Return from the Books of the Valuation, and can vouch for its correctness, on oath, if required.

Moycullen Lodge, 28th January, 1843. THOMAS FITZGERALD, C.E. & L.S.

Note added 15th September, 1843.—No change has been made in the Valuation of the Properties in the Galway Union up to this date, but the Board of Guardians are now about to appoint a person to revise the Valuation

LAMBERT MAHON, Clerk of the Union.

OBSERVATIONS OF THE ASSISTANT COMMISSIONER

The Valuation of the Galway Union has been made by Mr William Kelly, J P, with the exception of the Electoral Divisions of Killann and Oughterard, which were added to the Union subsequently to its formation, and which have been valued by Mr. Thomas Fitzgerald, Land Surveyor I should say that the Valuation of the Union is, on the whole, from 12 to 15 per cent. below a reasonable letting value.

2nd February, 1843. JOSEPH BURKE.

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Number of Tenements valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

GLENTIES UNION.

County at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £10 and upwards.	At £15 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and under £60.	At £50 and upwards.
Co. Donegal.																	
Banagh,	Kilgeily,																
Do.	Mullinbog,																
Do.	Silcar,																
Do.	Killybegs,																
Do.	Meenavalley,																
Do.	Ardara,																
Boylagh,	Do.																
Do.	Narna,																
Do.	Glenties,																
Do.	Darryloughan,																
Do.	Fintown,																
Do.	Letterkeenard,																
Do.	Dunglow,																
Do.	Mullaghderg,																
Do.	Rutland,																
	Total in Union,																
SUMMARY	Baronies.																
Co. Donegal.	Banagh,																
Do.	Boylagh,																

Valuation not complete.

17th December, 1848.

DANIEL M'DAVITT, Clerk of the Union.

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GOREY UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £1.	At £1 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £30.	At £30 and upwards.	At £35 and under £40.	At £40 and upwards.	At £45 and under £50.	At £50 and upwards.	At £60 and under £65.	At £65 and upwards.	At £70 and upwards.	At £75 and upwards.
Co. Wexford.																			
Gorey,	Coolgraney,	649	207	98	439	74	341	62	277	84	228	98	171	49	133	27	94	37	
Do	Wingfield,	361	206	42	155	99	112	10	92	10	63	13	83	8	40	7	32	35	
Scarwalsh,	Do.	25	10	–	9	1	9	1	8	–	7	0	7	0	0	–	3	3	
Do.	Ballycillis,	342	129	31	213	41	168	34	141	22	107	34	85	20	61	11	61	20	
Do.	Hemmington,	90	13	14	26	9	12	9	7	2	4	1	3	–	1	1	1	–	
Gorey,	Do	308	160	61	216	43	185	39	112	26	83	13	57	25	44	3	19	16	
Do.	Camolin,	167	61	23	93	10	73	19	57	11	47	9	38	14	23	9	10	10	
Scarwalsh,	Do.	393	182	91	211	36	125	34	114	10	66	17	91	13	44	5	61	26	
Gorey,	Gorey,	1,207	619	178	395	144	611	66	267	73	278	47	206	53	159	91	105	73	
Ballaghkeen,	Wells,	469	208	76	293	97	232	41	179	36	134	25	104	21	79	23	66	32	
Do	Ballycanew,	433	234	65	202	36	137	26	101	10	76	10	66	21	56	9	35	27	
Gorey,	Do.	229	118	61	66	7	55	7	58	11	51	8	40	3	32	7	20	22	
Do.	Monamolin,	583	107	68	285	28	147	28	119	23	94	11	71	17	66	18	43	25	
Ballaghkeen,	Do.	806	301	106	505	35	199	66	134	10	134	10	99	29	70	14	48	34	
Do.	Courtown,	324	149	57	179	31	121	10	90	20	73	14	62	0	36	9	66	21	
Gorey,	Do.	273	506	13	44	11	31	9	26	0	10	2	19	5	10	–	0	0	
	Total in Union,	6,422	3,050	833	3,372	832	2,487	428	1,856	332	1,440	253	1,108	283	835	169	570	401	
SUMMARY—	Baronies																		
Co Wexford.	Ballaghkeen,	3,023	1,030	204	993	163	683	114	466	70	356	51	207	73	243	35	170	117	
Do	Gorey,	3,009	1,980	479	1,920	350	1,445	230	1,065	210	320	135	640	177	611	93	334	258	
Do.	Scarwalsh,	799	540	100	460	88	363	73	270	48	133	24	155	35	101	20	66	40	
		6,422	3,050	833	3,372	832	2,487	428	1,856	332	1,440	253	1,108	285	855	168	570	401	

Total *Gross* Annual Value, £117,181 18s 10½d Total *Net* Annual Value, £104,555 7s. 3d. Rate of difference, £23 14s 9½d per cent

6th October, 1852

JOSEPH CRAWHILL, Clerk of the Union.

OBSERVATIONS OF THE ASSISTANT COMMISSIONER.

I believe this Valuation to be an equitable and fair one. The Land may be said to be valued at about one eighth below the ordinary Letting Value, and Houses in a somewhat lower proportion. Compared with Rent, the Valuation will generally be found higher than "old taxes," as they are technically expressed, and rather lower than recent ones

RICHARD M MOSSERIDGE.

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Number of Tenements, valued for Poor Rates, distinguishing the Number within each of the grades of value specified.

GORT UNION.

Counties at large Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £30.	At £20 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and under £60.	At £50 and upwards.	At £60 and under £80.	At £60 and upwards.
Co. Galway.																			
Kiltartan,	Kinnaccragh,	622	316	101	324	73	153	61	78	24	47	7	23	6	16	6	10	3	
Do.	Beagh,	521	261	99	260	41	102	16	66	6	44	6	38	12	32	6	26	13	
Do.	Kiltartan,	463	282	84	210	96	116	22	68	61	44	7	23	3	12	6	19	6	
Do.	Kilbeakanty,	732	549	116	183	55	73	11	30	4	27	4	23	6	16	4	14	16	
Do.	Kinvara,	1,347	853	390	494	102	173	33	75	11	46	4	28	6	28	6	17	11	
Dunkellin,	Do.	31	9	17	22	6	6	1	3	2	2	—	1	1	1	—	—	—	
Do.	Kilconcavara,	783	403	163	283	60	125	96	70	14	55	2	61	6	10	2	11	2	
Loughrea,	Do	18	8	7	16	1	3	—	2	1	2	1	1	—	—	—	—	—	
Do.	Killeenaun,	16	7	3	9	1	6	—	3	—	3	1	3	3	4	1	2	1	
Dunkellin,	Do	412	171	148	241	54	98	10	44	10	30	6	13	—	7	6	7	6	
Kiltartan,	Do.	41	20	10	21	6	5	—	6	—	6	1	6	—	2	—	2	2	
Do.	Ardrahan,	146	84	36	84	13	28	4	18	2	11	2	6	3	7	—	4	4	
Dunkellin,	Do	393	180	70	207	43	137	58	94	74	90	6	43	13	30	6	27	21	
Loughrea,	Do.	43	15	21	28	2	6	2	7	—	4	1	4	—	3	1	3	2	
Do.	Kilteman,	376	302	43	74	10	31	3	31	6	16	1	8	1	7	1	6	3	
Kiltartan,	Do.	116	60	48	76	10	63	5	14	2	12	3	10	1	8	3	7	3	
Co. Clare.																			
Inchiquin,	Kilnoody,	294	216	193	184	96	75	6	66	3	37	7	24	9	17	4	14	16	
	Total in Union,	6,890	3,837	1,576	2,753	847	1,177	220	630	124	404	58	280	65	223	41	157	116	
SUMMARY	Baronies, &c.																		
Co. Clare,	Inchiquin,	294	216	193	184	96	75	6	66	3	37	7	24	9	17	4	14	16	
Co. Galway,	Dunkellin,	1,616	807	393	783	137	360	67	212	49	193	14	93	24	68	16	49	33	
Do.	Kiltartan,	4,127	2,448	1,290	1,624	367	684	117	347	76	228	36	168	38	126	24	87	63	
Do.	Loughrea,	498	327	74	128	14	49	11	35	6	24	4	16	3	14	3	11	8	
		6,890	3,837	1,576	2,753	847	1,177	220	630	124	404	58	280	65	223	41	157	116	

Total *Gross* Annual Value, £52,253 13s. 7d. Total *Net* Annual Value, £43,341 14s. 6d. Rate of Differences, £10 17s. 3½d. per cent.

JAMES SLAVIN, Clerk of the Union. 30th December, 1848.

Note made on the 14th September, 1848.—No change has been made in the Valuation of this Union since the above Return was furnished.—JAMES SLAVIN.

OBSERVATIONS OF THE ASSISTANT COMMISSIONER.

The Valuation of the Gort Union made by Mr. Robert Hall, is, I believe, on a uniform scale, but is considered to be about ten per cent. below the real letting value of buildings in the Union.

1st January, 1849. JOSEPH HOLMES.

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GORTIN UNION.

Townlands, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5.	£5 £6 and under £10.	£10 £15 and under £15.	£15 £20 and under £20.	£20 £25 and under £25.	£25 £30 and under £30.	£30 £35 and under £35.	£35 £40 and under £40.	£40 £45 and under £45.	£45 £50 and under £50.	£50 £55 and under £55.	£55 £60 and under £60.	£60 £65 and under £65.	£65 £70 and under £70.	£70 £75 and upwards.
Co. Tyrone.																	
Strabane,	Gortin,	602	193	75	139	50	64	21	34	3	13	6	10	6	7	–	6	2
Do.	Fallagh,	142	70	54	72	9	13	6	10	2	4	1	2	–	1	1	1	–
Do.	Crockanbey,	260	126	98	134	23	36	3	7	1	2	–	1	–	1	–	1	1
Do.	Glenlark,	169	60	53	74	11	21	3	13	1	7	–	6	4	6	1	2	1
Do.	Tirnanadin,	181	100	53	81	14	22	4	6	2	4	1	2	–	1		1	1
Do.	Mayle,	303	140	74	160	34	36	18	52	13	34	3	24	1	13	3	13	6
Do.	Lisles,	150	64	63	92	21	29	3	3	1	6	–	2	2	2	–	–	–
Do.	Plumb Bridge,	195	79	71	136	23	35	6	16	3	7	–	1	–	1	1	1	–
Do.	Glencree,	101	92	53	69	6	14	3	6	–	–	–	–	–	–	–	–	–
Do.	Glenahul,	203	151	47	52	2	3	–	3	–	6	1	6	1	2	–	1	1
Do.	Mount Hamilton,	98	57	25	43	3	10	6	11	3	6	1	3	–	1	1	1	–
Do.	Loughash,	147	64	48	93	24	29	1	6	6	6	–	–	–	–	–	–	–
Do.	Strangelelly,	138	64	32	44	7	12	3	3	1	3	1	3	1	1		–	–
	Total in Union, and in this parish of Strabane Barony,	2,462	1,274	745	1,188	206	378	82	178	39	90	13	55	13	39	7	20	11

Total *Gross* Annual Value, £10,023 2s. 2d. Total *Net* Annual Value, £15,826 2s. 9d Rate of difference, £21 14s 1½d. per cent

DANIEL M'FARLAND, *Clerk of the Union.* 12th JANUARY, 1842.

Note.—It appears by a statement made on the 1st October, 1842, by Mr David Adams, the present Clerk of the Union, that no change had been made in the Valuation from the date of the above Return.

OBSERVATIONS OF THE ASSISTANT COMMISSIONER.

This is a good Valuation, but partaking of the usual error of being below the real letting value.

19th January, 1842. CRAS S. CLEMENTS.

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Number of Tenements, valued for Poor Rates, distinguishing the Number within each of the grades of value specified

GRANARD UNION

Counties at large, Baronies &c.	Electoral Divisions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £25 and under £30.	At £30 and upwards.	At £30 and under £40.	At £40 and upwards.	At £40 and under £50.	At £50 and upwards.
Co. Longford.																	
Granard,	Granard,	1,210	495	248	710	170	487	96	607	93	201	37	128	35	96	27	31	34
Do.	Clonbroney,	437	88	115	350	83	298	86	145	27	111	19	84	16	69	13	46	35
Do.	Gelshe,	613	109	235	323	55	130	21	56	29	55	4	13	4	7	3	3	–
Do.	Colnabkill,	54	107	229	400	54	163	40	37	13	27	4	11	3	7	..	1	1
Do.	Lenaghoneen,	701	201	214	500	183	296	66	144	89	74	9	59	17	42	5	23	21
Do.	Abbeylara,	342	118	91	230	55	178	44	113	19	50	3	43	13	31	9	19	14
Ardagh,	Cashmaugan,	233	92	97	161	61	124	19	93	21	53	3	63	14	69	13	63	26
Co. Cavan.																		
Tullyhunoche,	Scrabby,	362	103	143	223	44	90	17	55	11	13	1	3	0	7	2	2	..
Clonmahon,	Mullaghcrass,	476	164	186	364	56	156	30	46	13	25	2	12	3	19	1	2	1
Do.	Drumlumman,	636	158	184	308	66	214	43	119	26	71	10	45	12	26	7	14	7
Co. Westmeath.																		
Ballyfore,	Fayrna,	290	155	37	107	24	70	13	46	11	55	3	28	7	25	2	18	14
Do.	Lickblas,	189	39	42	150	32	103	17	82	17	93	7	48	8	43	3	35	27
Do.	Coole,	324	149	37	147	25	117	3	86	14	78	11	63	18	91	3	80	24
Moygoish	Street	330	108	39	214	40	170	33	136	13	102	17	84	21	67	9	49	37
Do.	Rathower,	641	117	62	224	45	172	37	127	34	100	14	80	8	82	13	44	32
	Total in Union,	6,621	2,356	1,329	4,408	1,054	2,642	487	1,588	354	1,131	168	747	192	879	118	387	271
SUMMARY.	Baronies.																	
Co. Cavan	Clonmahon,	1,024	312	373	720	188	343	86	191	39	96	21	87	20	32	8	18	8
Do.	Tullyhunoche,	362	109	143	223	44	90	17	56	11	13	1	3	0	7	2	2	–
Co. Longford	Ardagh,	233	92	97	161	31	124	19	93	21	53	3	63	14	69	13	53	26
Do.	Granard,	3,322	1,212	1,033	2,317	631	1,454	229	923	183	524	86	335	83	249	53	156	103
Co. Westmeath	Ballyfore,	746	341	113	404	75	282	36	213	42	177	26	136	31	115	10	84	65
Do.	Moygoish	661	223	91	436	85	347	60	282	32	202	31	166	29	173	21	66	69
		6,621	2,356	1,329	4,408	1,054	2,642	487	1,588	354	1,131	168	747	192	879	118	387	271

Total *Gross* Annual Value, £118,254 7s. 8d. Total *Net* Annual Value, £90,849 16s. Rate of difference, £25 18s 7½d. per cent.

30rd September, 1842.

BERNARD M'MANUS, Clerk of the Union

OBSERVATIONS OF THE ASSISTANT COMMISSIONER.

From the communications I have received from the Chairman of the Union of Granard, there may be considered to be a close coincidence between the Rents paid and the Valuation, from the fact, that the Valuator generally inquired from the Tenants what Rents they paid and entered the amount as his Valuation.

8th October 1842

W. F. HAMILTON.

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INISHOWEN UNION.

Counties at Large, Baronies, &c.	Townlands, Denominations.	Total Number of Tenements.	Under £8	At £8 and under £16.	At £16 and upwards.	At £10 and under £15	At £15 and upwards.	At £20 and under £30.	At £25 and upwards.	At £30 and upwards.	At £35 and under £40	At £35 and upwards.	At £40 to £50 under £60.	At £50 and upwards.	At £60 and under £80	At £80 and upwards.	At £100 and upwards.
Co. Donegal.																	
Inishowen,	Carndonagh,	449	283	133	130	93	35	7	18	—	2	2	6	1	4	—	6
Do.	Glengannon,	172	102	40	73	22	35	3	15	6	13	—	6	5	2	3	2
Do.	Glentogher,	165	92	49	75	15	24	5	11	2	6	2	2	4	4	—	—
Do.	White Castle,	253	125	30	148	30	62	11	24	7	10	2	2	—	1	—	1
Do.	Red Castle,	297	148	113	150	85	30	6	11	4	2	—	2	5	6	—	2
Do.	Castlecarry,	249	130	74	114	19	40	7	21	2	14	1	2	9	7	—	3
Do.	Moville,	367	191	152	136	55	70	14	38	6	21	4	13	4	11	2	7
Do.	Green Castle,	277	213	113	158	30	35	6	10	4	10	2	4	4	4	—	2
Do.	Turmone,	209	82	80	117	15	32	7	17	7	12	—	6	3	3	—	2
Do.	Gimely,	372	27	193	265	80	83	10	38	9	18	2	2	5	7	1	2
Do.	Culdaff,	267	119	131	177	27	46	7	12	4	16	5	2	5	6	1	4
Do.	Carthage,	253	156	37	37	4	10	6	2	1	4	1	6	2	2	—	—
Do.	Malin,	379	108	123	172	35	48	10	24	3	14	3	2	4	3	1	9
Do.	Ardmalin,	364	243	31	120	10	31	11	10	1	4	1	2	1	2	1	1
Do.	Ballyhillin,	418	311	93	107	6	8	1	2	1	1	—	2	—	—	—	—
Do.	Sculd,	279	190	93	85	7	10	2	—	1	2	—	—	2	2	2	2
Do.	Dunaff,	387	287	48	50	2	2	—	—	—	—	—	1	—	—	—	—
Do.	Desertegny	262	175	60	102	12	28	4	10	2	6	—	4	1	4	—	3
Do.	Muntagha,	174	90	72	84	6	10	—	4	6	4	—	2	3	3	—	—
Do.	Illies,	197	147	38	53	6	23	2	3	6	4	—	1	—	1	—	1
Do.	Burnfane,	409	196	158	264	88	130	27	88	10	31	6	12	7	14	4	7
	Total in Union and this portion of the Barony,	6,992	3,536	1,917	2,719	467	801	140	345	80	205	30	122	48	90	34	43

Counties at Large, Baronies, &c.	Townlands, Denominations.	At £100 and upwards.	At £120 and upwards.	At £140 and upwards.	At £150 and upwards.	At £160 and upwards.	At £180 and upwards.	At £200 and upwards.
Co. Donegal.								
Inishowen,	Carndonagh,	1	—	1	—	—	—	—
Do.	Glengannon,	—	—	—	—	—	—	—
Do.	Glentogher,	—	—	—	—	—	—	—
Do.	White Castle,	—	—	—	—	—	—	—
Do.	Red Castle,	—	—	—	—	—	—	—
Do.	Castlecarry,	—	—	—	—	—	—	—
Do.	Moville,	—	—	—	—	—	—	—
Do.	Green Castle,	—	—	—	—	—	—	—
Do.	Turmone,	—	—	—	—	—	—	—
Do.	Gimely,	—	—	—	—	—	—	—
Do.	Culdaff,	—	—	—	—	—	—	—
Do.	Carthage,	—	—	—	—	—	—	—
Do.	Malin,	—	—	—	—	—	—	—
Do.	Ardmalin,	—	—	—	—	—	—	—
Do.	Ballyhillin,	—	—	—	—	—	—	—
Do.	Sculd,	—	—	—	—	—	—	—
Do.	Dunaff,	—	—	—	—	—	—	—
Do.	Desertegny	—	—	—	—	—	—	—
Do.	Muntagha,	—	—	—	—	—	—	—
Do.	Illies,	—	—	—	—	—	—	—
Do.	Burnfane,	—	—	—	—	—	—	—
	Total in Union and this portion of the Barony,	1	—	1	—	—	—	—

Total Gross Annual Value, not computed. Total *Net* Annual Value, £27,439 16s. Rate of Diference, £— — — per cent.

PATRICK FARRIS, Clerk of the Union 12th November, 1842.

OBSERVATIONS BY THE ASSISTANT COMMISSIONER:

The Valuation is considered to be fully equal to the Rent.

E. SENIOR.

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Number of Tenements, valued for Poor Rates, distinguishing the Number within each of the grades of value specified.

KANTURK UNION

Townlands at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £25 and under £30.	At £30 and upwards.	At £30 and under £40.	At £40 and upwards.	At £40 and under £50.	At £50 and upwards.
Co. Cork																	
Duhallow,	Kanturk,	247	368	117	479	61	382	61	281	47	220	30	170	30	124	38	34	48
Do.	Newmarket,	1,078	533	244	848	98	491	77	316	58	230	46	186	38	134	50	76	54
Do.	Clonmeen,	650	348	163	502	61	189	38	128	17	103	14	86	22	74	16	63	36
Do.	Drumtarsil,	649	114	46	236	50	176	26	164	28	138	16	116	28	90	14	71	57
Do.	Colloo,	271	47	22	224	40	202	28	192	20	154	18	136	20	106	25	81	55
Do.	Kilbrin,	567	610	83	391	53	366	50	303	16	177	30	150	46	130	26	87	64
Do.	Knocktemple,	216	87	17	129	20	111	12	91	6	70	16	70	21	54	11	33	22
Do.	Tullylease,	136	35	67	114	17	80	17	50	14	62	10	52	6	48	10	16	6
Orrery and Kilmore,	Do.	44	6	6	56	4	50	6	43	5	17	4	14	1	10	9	9	6
Do.	Kilbolane,	339	146	99	190	26	170	26	150	23	124	12	101	66	80	18	50	45
Do.	Shandrum,	365	102	56	207	29	272	16	206	23	232	24	209	35	153	30	150	125
Do.	Castlemagner,	48	7	6	38	4	62	6	56	5	66	2	21	7	10	4	13	6
Duhallow,	Do.	205	67	12	118	16	156	15	96	8	86	10	78	18	58	6	50	44
Do.	Drishane,	61	7	8	44	10	30	12	29	6	17	4	14	6	10	6	4	6
West Muskerry,	Do.	711	326	130	356	71	276	50	205	37	175	38	150	44	130	10	50	67
Co. Kerry.																		
Magonihy,	Do.	23	2	1	21	6	24	1	17	2	10	2	14	6	12	1	6	9
Do.	Kilmoon,	67	25	17	62	20	46	6	25	13	18	2	6	2	4	–	6	2
Co. Cork.																		
Duhallow,	Do.	320	165	113	305	61	260	50	216	36	150	31	121	30	150	27	79	43
Do.	Nodavel Daly,	201	62	50	149	20	110	36	96	30	68	6	42	26	30	6	14	6
Co. Kerry.																		
Magonihy,	Do.	79	4	16	75	13	66	23	60	6	50	6	50	6	18	5	12	7
	Total in Union,	6,977	2,895	985	4,146	874	3,243	500	2,650	307	2,150	318	1,712	366	1,304	276	928	688
SUMMARY	Baronies.																	
Co. Cork,	Duhallow,	5,150	2,267	897	6,098	807	4,228	384	1,820	258	1,471	229	1,166	338	907	159	631	426
Do.	Orrery and Kilmore,	487	206	71	583	61	511	41	460	38	506	42	345	72	203	47	231	156
Do.	West Muskerry,	711	326	130	356	71	276	50	205	37	175	38	150	44	130	10	50	67
Co. Kerry,	Magonihy,	169	31	68	158	39	136	30	104	21	64	8	43	14	34	6	30	14
		6,977	2,895	985	4,146	874	3,243	500	2,650	307	2,150	318	1,712	466	1,304	276	928	688

Total Gross Annual Value, £103,447 9s 6d — Total Net Annual Value, £93,088 2s 6d — Rate of Difference, £13 6s. 8½d. per cent.

THADDEUS O'CALLAGHAN, Clerk of the Union — Kanturk, 1st December, 1862

OBSERVATIONS BY THE ASSISTANT COMMISSIONER.

[illegible] the accompanying Gross Valuation may be drawn from the [illegible] of each, it is Valuation appears to have been framed upon the [illegible] principles.

W. J. Vesey.

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RATE LIST IRELAND.

Counties of Irish, Parishes, &c.	Baronial Divisions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £10 and under £15.	At £15 and under £20.	At £20 and upwards.	At £10 and under £20.	At £20 and under £30.	At £30 and upwards.	At £20 and under £30.	At £30 and upwards.	At £30 and under £40.	At £40 and upwards.	At £40 and under £50.	At £50 and upwards.	At £50 and under £60.	At £60 and upwards.
Co. Meath																		
Upper Kells,	Kells,	1,288	616	139	471	139	313	66	613	47	166	30	158	30	78	13	56	42
Do.	Taltown,	242	161	12	61	6	49	3	41	4	36	6	38	6	30	3	34	61
Do.	Dulane,	546	407	78	231	58	168	24	126	16	61	11	72	11	61	9	56	41
Do.	Kilskeer,	983	498	33	257	51	174	26	128	22	94	12	83	15	73	6	36	49
Do.	Burry,	316	207	26	113	26	87	10	62	6	62	3	49	4	47	6	43	37
Lower Navan,	Do.	26	14	6	12	1	13	2	8	1	7	6	6	1	5	—	2	3
Do.	Rathmore,	49	19	11	30	8	16	2	10	6	14	1	8	2	7	1	4	4
Lone,	Do.	56	46	6	12	6	7	—	4	—	4	—	4	—	4	—	4	3
Do.	Gorley,	21	10	1	11	4	10	1	16	—	3	1	6	—	4	—	4	3
Upper Kells,	Do.	260	200	6	30	6	50	9	44	9	35	—	30	4	30	1	16	6
Lower Kells,	Moynalty,	11	4	1	7	—	6	—	3	—	3	—	3	1	2	—	1	2
Do.	Kilbeg,	540	394	27	148	24	119	13	96	9	80	16	71	6	61	7	53	46
Do.	Kilmainham,	236	145	35	115	21	82	16	51	4	42	3	38	6	36	4	34	26
Morgallion,	Nobber,	616	393	61	330	37	159	32	103	13	89	6	70	10	56	6	55	42
Co. Westmeath.																		
Delvin,	Clonmellon,	592	327	36	205	42	176	26	136	26	130	11	78	14	67	6	53	47
Do.	Ballyhaly,	137	102	27	36	11	33	6	47	3	41	3	36	3	30	1	37	26
Co. Cavan.																		
Castleraghan,	Mullagh,	860	498	187	412	181	265	49	144	28	30	13	67	11	49	4	38	24
Total in Union,		5,993	4,120	861	2,912	430	1,711	275	1,316	172	646	129	706	122	648	73	526	466
SUMMARY	Baronies.																	
Co. Cavan,	Castleraghan,	840	498	187	412	181	245	49	144	28	30	13	67	11	49	4	38	24
Co. Meath,	Lone,	79	53	8	23	7	17	1	16	—	9	1	6	—	6	2	5	6
Do.	Lower Kells,	830	541	31	208	45	207	34	102	13	129	15	116	16	104	14	83	38
Do.	Lower Navan,	75	33	13	42	4	33	4	23	7	31	4	14	4	13	—	6	6
Do.	Morgallion,	616	395	61	330	37	159	32	103	13	89	6	70	10	56	6	55	42
Do.	Upper Kells,	2,435	2,236	356	1,197	246	841	140	903	87	400	90	379	62	319	40	267	217
Co. Westmeath,	Delvin,	729	436	117	356	53	233	26	177	37	141	17	114	17	67	7	30	73
		5,993	4,120	861	2,912	430	1,711	275	1,316	172	646	129	706	122	648	73	526	466

Total *Gross* Annual Value, £146,311 4s 7½d — Total *Net* Annual Value, £124,350 18s 10d — Rate of differences, £17 11s. 2½d. per cent.

Report made on the 21st September, 1842.—Referring to the Circular of the 13th instant, relative to the Return of the number of Tenements valued for Poor Rates, and also to the Statement of the Total Gross and Net Value of Property liable to Rates, I beg to state that no change affecting either has been made since December last. The Board of Guardians issued Notices on the 9th instant, to the Rate-payers of the Union, to supply to the Clerk before the 4th of October next, statements of any errors or omissions in the present Valuation, in order to their being corrected and rectified.—WILLIAM SMITH.

WILLIAM SMITH, Clerk of the Union. Kells, 5th January, 1843.

OBSERVATIONS OF THE ASSISTANT COMMISSIONER.

The Vice Chairman, William Crosse, Esq., of Rahood, states,—"I consider the Valuation for Poor Rates in the Kells Union generally lower by from 6 to 8 shillings per acre, than the next land is, or would let at, for some years back." "This, I think, is a better criterion of the actual, or I should say the fair value of land, as it allows to the Occupier a just proportion of the produce of the soil, which the present price of land does not."
The Clerk of the Guardians states,—"I consider, and it is the general opinion, that the Valuation made of Property in the Union, is, as near the actual value as possible, according to the times and circumstances, consequently, "neither over nor under the real value."
The objections lodged when the Valuation was exhibited for 61 days, were 249, of which number 130 were dismissed, and in 80 cases the Valuator's Estimates were lowered, on an average of 2s. per acre.

11th January, 1842.

W. JOHN HANCOCK.

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Number of Tenements, valued for Poor Rates, distinguishing the Number within each of the grades of value specified.

KENMARE UNION

Counties at Large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £25 and under £30.	At £30 and upwards.	At £30 and under £35.	At £35 and upwards.	At £35 and under £40.	At £40 and upwards.	At £40 and under £45.	At £45 and upwards.
Co. Kerry																			
Glanerough,	Kenmare,	762	432	169	330	79	141	92	62	17	40	23	25	6	10	4	6	1	
Do.	Kilgarvan,	599	254	151	279	60	124	57	64	19	37	7	16	9	11	1	2	1	
Do.	Tuosist,	387	766	262	251	26	49	7	18	8	6	2	8	–	1	–	1	2	
Do.	Bunaw,	187	88	73	94	16	22	4	7	6	6	–	–	–	–	–	–	–	
Dunkerron	Templeane,	613	208	191	210	65	124	24	59	12	36	8	33	8	17	6	6	6	
Do.	Ballybog,	693	208	135	186	35	60	6	17	6	12	1	7	2	6	–	4	4	
Do.	Beardiansen,	396	308	160	338	63	40	7	17	2	10	1	6	6	7	2	4	6	
	Total in Union,	4,677	2,360	1,129	1,688	340	570	96	230	61	148	30	93	27	53	10	23	16	
SUMMARY	Baronies.																		
Co. Kerry—	Glanerough,	2,435	1,488	614	950	160	306	66	140	42	83	23	44	14	22	6	8	6	
Do.	Dunkerron,	2,242	1,864	515	738	180	264	30	95	19	57	8	32	13	30	6	17	12	
		4,677	2,360	1,129	1,688	340	570	96	230	61	148	30	93	27	53	10	25	18	

Total Gross Annual Value, £31,005 12s 9d. Total Net Annual Value, £28,347 Rate of Difference, £88 5s. 4d. per cent.

Geo. Wrenscroun, Clerk of the Union. 4th February 1843.

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KILKEEL UNION

Townlands in Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5	At £5 and under £10.	At £10 and upwards.	At £10 and under £15	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards	At £25 and under £30.	At £30 and upwards.	At £35 and under £40.	At £40 and upwards	At £40 and under £50	At £50 and upwards	At £50 and upwards.
Co. Down																		
Mourne,	Kilkeel,	239	364	178	305	91	130	14	35	9	25	6	16	9	13	9	7	4
Do.	Mourne Park,	671	289	188	273	42	84	31	43	9	21	1	13	4	12	4	8	4
Do.	Greenmills,	745	446	180	300	91	111	20	60	17	40	3	33	9	19	7	10	3
Do.	Ballykeel,	425	239	84	187	60	73	15	34	11	19	3	8	3	6	–	–	–
Do.	Mullartown,	560	387	100	173	41	64	12	26	6	11	–	8	2	3	5	6	4
Upper Iveagh,	Fedaey,	706	445	130	201	46	62	8	19	2	11	3	9	6	7	1	3	1
Do.	Bryansford,	632	348	178	260	69	100	30	48	4	23	5	19	7	14	2	7	9
Do.	Rostrevor,	535	300	175	285	60	107	15	73	12	37	7	43	13	33	9	33	14
Do.	Kilowen,	239	126	86	133	39	53	6	31	4	13	4	12	9	5	–	2	3
Do.	Maghera,	400	226	105	183	36	80	19	44	10	32	3	22	9	17	4	11	7
	Total in Union,	6,762	3,407	1,483	2,368	472	672	145	400	75	265	33	176	66	141	52	76	44
SUMMARY—	Baronies																	
Co. Down,	Mourne,	3,171	1,964	748	1,267	264	409	82	199	46	126	13	69	25	60	19	31	13
Do.	Upper Iveagh,	3,591	1,443	738	1,148	208	410	63	203	31	139	20	108	43	85	13	45	30
		6,762	3,407	1,483	2,368	472	672	145	400	75	265	33	176	66	141	32	76	44

Total *Gross* Annual Value, £48,678 19s 9d — Total *Net* Annual Value, £36,640 10s — Rate of difference, £12 3s. 4d. per cent.

JOHN BOYD, *Clerk of the Union*— 20th September, 1842.

OBSERVATIONS BY THE ASSISTANT COMMISSIONER.

The Valuation of Kilkeel Union is tolerably correct. The amount of Value is rather below the actual rent obtained, and on the average may be about 10 per cent. below the full value It is a fair valuation, except the 10 per cent. below actual value In this Union, however, the "Tenant right" of persons holding at will is not valued.

E. GULSON

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Number of Tenements, valued for Poor Rates, distinguishing the Number within each of the grades of value specified

KILKENNY UNION

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £20 and under £25.	At £25 and upwards.	At £30 and under £35.	At £35 and upwards.	At £40 and under £45.	At £45 and upwards.	At £50 and under £60.	At £60 and upwards.	At £80 and upwards.
Municipal Borough of Kilkenny,	Kilkenny,	3,918	2,561	564	1,254	204	990	191	499	88	365	94	277	76	223	68	147	79
County of the City of Kilkenny, Partly Bounds Co. Kilkenny	Kilkenny,	4,687	2,830	397	1,748	377	1,091	171	814	148	643	80	495	122	415	104	283	189
Gowran,	Blackrath,	396	49	34	187	16	158	16	134	16	124	15	108	25	90	13	68	53
Do.	Gowran,	517	455	130	433	82	307	61	246	61	184	64	153	45	139	30	84	84
Do.	Shankill,	919	509	127	401	66	274	51	189	39	157	20	99	28	78	11	59	29
Do.	Fennistown,	551	383	191	207	42	177	28	135	17	118	16	93	24	66	17	49	30
Do.	Thomastown,	1,036	494	190	544	106	359	47	253	50	200	26	171	37	143	34	99	69
Shillelagher,	Do.,	24	6	3	10	–	10	4	13	2	9	1	7	2	9	–	4	4
Do.	Donaghmore,	223	121	50	264	26	146	10	102	14	110	10	90	34	62	10	50	43
Do.	Castlecomb,	260	49	54	216	34	139	24	134	19	110	16	93	18	70	7	61	56
Fassadinan,	Dysart,	455	110	93	343	61	259	40	199	24	154	26	110	38	84	18	51	36
Gowran,	Do.,	9	–	–	2	–	2	–	2	2	0	–	–	–	–	–	–	–
Do.	Kilmadum,	208	104	43	164	38	111	17	78	14	58	2	42	11	37	3	26	24
Fassadinan,	Do	107	40	14	67	8	50	5	42	6	30	7	21	11	24	5	18	11
Do.	Ballyragget,	835	423	146	412	60	267	46	182	31	136	34	105	31	71	12	40	28
Do.	Castlecomb,	1,476	997	314	676	131	394	82	233	46	161	50	111	40	68	13	48	31
Do.	Coolcrahseen,	259	109	53	150	26	106	14	72	11	59	9	46	6	30	4	30	20
Cranagh,	Do.,	6	–	–	6	2	8	2	6	–	4	–	4	–	4	–	4	4
Do	Freshford	730	417	139	263	72	206	33	138	26	106	23	100	26	130	17	81	34
Fassadinan,	Do.	30	18	6	18	–	4	1	4	0	6	–	3	1	6	1	2	1
Galmoy,	Ballean,	106	66	38	126	16	68	13	76	9	49	14	44	6	30	6	30	24
Cranagh,	Do.	61	11	6	20	1	11	2	16	–	9	1	8	4	7	–	3	6
Do.	Clonmantin,	385	122	72	233	39	161	21	126	26	134	16	78	18	66	11	30	36
Do.	Tullaroan,	257	46	40	211	27	150	30	142	24	118	16	96	16	71	10	66	34
Do.	Ballycallan,	188	20	37	130	33	122	14	99	9	75	7	66	21	59	6	36	30
Galmoy,	Aharney,	362	171	55	161	37	130	16	93	14	79	5	56	13	36	6	43	34
Do.	Urlingford,	1,170	179	191	391	36	200	37	135	24	98	16	65	20	64	10	34	34
Do	Erke,	460	157	50	203	50	143	24	110	18	85	9	63	21	55	8	36	30
Knocktopher,	Jerpoint,	254	75	37	104	37	147	26	110	17	68	16	71	18	60	7	36	31
Gowran,	Do.	217	170	27	107	22	82	18	59	7	46	11	39	10	36	5	19	19
	Total in Union,	16,468	8,260	2,746	8,118	1,394	6,372	840	3,978	633	3,189	448	2,616	662	2,070	372	1,402	1,020

SUMMARY	Baronies.																	
Municipal Borough of Kilkenny,		3,918	2,561	564	1,254	204	990	191	499	88	365	94	277	76	223	68	147	79
Co. of the City of Kilkenny, Partly Bounds Co. Kilkenny,		4,687	2,830	397	1,748	377	1,091	171	814	148	643	80	495	122	415	104	283	189
	Crannagh,	1,616	485	263	864	177	731	101	509	65	408	60	374	86	315	60	229	174
	Fassadinan,	2,355	1,683	632	1,670	314	1,058	206	734	111	616	104	460	126	369	48	219	152
	Galmoy,	2,967	1,192	645	905	150	563	66	413	76	321	36	231	56	213	36	146	113
	Gowran,	3,891	1,744	708	2,146	366	1,483	211	1,098	161	877	116	713	204	566	103	366	265
	Knocktopher,	254	75	37	104	37	147	26	110	17	68	16	71	18	60	7	36	31
	Shillelagher,	507	177	213	493	59	318	36	209	31	231	35	200	44	167	26	129	101
		16,468	8,260	2,746	8,118	1,394	6,372	840	3,978	633	3,189	448	2,616	662	2,070	372	1,402	1,020

Total Gross Annual Value, £[illegible] 12s. 10d. Total Net Annual Value, £[illegible] 7s. 9d. Rate of Abatement, £[illegible] per cent. Date of Abatement [illegible] 5th January, 1863.

Note made on the 30th September 1863.—The returns from [illegible] of the union have been sent to [illegible] Thomas Comyn, Clerk of the Union.

The Valuation of the Kilkenny Union is generally full. It is in excess of published rates about [illegible] per cent. [illegible] available Tenancy tables [illegible]

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KILLARNEY UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	£5 and under £10	£10 and upwards.	£10 and under £15	£15 and upwards.	£15 and under £20.	£20 and upwards.	£20 and under £30.	£30 and upwards.	£30 and under £40.	£40 and upwards.	£40 and under £50.	£50 and upwards.	£50 and under £60.	£60 and upwards.
Co. Kerry																	
Magonihy,	Killarney,	1,805	1,167	963	936	253	670	70	250	32	190	27	195	32	38	33	36
Do.	Aghadoe,	991	491	100	390	116	400	60	284	60	218	30	168	49	120	26	77	51
Do.	Kilcummin,	552	293	118	355	76	240	61	192	44	154	10	70	30	50	10	25	10
Do.	Nohoval,	231	300	218	671	153	363	91	220	48	132	26	14	30	46	10	34	8
Do.	Kilnaa,	458	145	86	253	57	172	46	110	30	70	8	38	10	31	10	13	3
Do.	Kilbonane,	617	339	79	284	36	236	60	120	87	106	12	63	26	44	15	10	6
Do	Molahiffe,	428	344	30	184	30	142	25	116	30	91	17	71	30	54	7	28	21
Trughenackmy,	Cromane	722	414	99	316	61	245	87	174	26	117	11	89	30	72	19	46	26
Do.	Killeaviceran,	470	289	50	284	65	179	33	122	30	92	11	40	18	49	8	21	13
Do	Killorglin,	1,179	886	193	202	63	131	24	70	18	61	9	32	3	38	8	19	11
Magonihy,	Do.	261	97	36	104	15	72	20	61	10	57	6	23	6	16	4	7	6
Do.	Kilcolemane,	168	78	26	66	26	37	12	26	6	14	5	6	6	7	1	4	3
Trughenackmy,	Do.	702	348	82	320	60	188	36	122	26	82	14	30	20	30	7	19	12
Dunkerron,	Knockane,	362	300	159	348	71	164	30	110	18	74	18	34	21	46	7	30	18
	Total in Union,	9,978	5,600	1,910	4,378	890	2,808	624	1,979	424	1,351	209	921	323	718	159	398	236
SUMMARY	Baronies																	
Co. Kerry,	Dunkerron,	652	399	159	348	71	164	30	110	18	74	18	30	21	46	7	30	18
Do	Magonihy,	6,114	3,144	985	2,370	699	2,012	440	1,363	307	937	152	850	253	473	112	255	146
Do.	Trughenackmy,	3,210	2,147	806	1,656	130	630	139	479	108	340	44	280	79	194	42	113	72
		9,978	5,600	1,910	4,378	890	2,808	624	1,979	424	1,351	209	921	323	713	160	398	236

Total *Gross* Annual Value, £115,441 4s. 8½d. Total *Net* Annual Value, £83,343 17s 6d Rate of difference, £36 19s 3½d. per cent.

Richard Lloyd, Clerk of the Union. 8th January, 1842.

Note made on the 15th September, 1842.—Since the above date, 8th January, 1842, there has not been any change affecting the Return of the number of Tenements valued for Poor Rates in the Killarney Union.—R. Lloyd.

Observations of the Assistant Commissioner.

The Valuation of this Union has exemplified the advantage of the Estimate being made by one competent individual, and although it is something below the actual Rental, yet considering the competition for land, it perhaps approximates nearly to the true value.

22nd January, 1842.

W. J. Voulkes.

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Number of Tenements, valued for Poor Rates, distinguishing the Number within each of the grades of value specified.

KILMALLOCK UNION

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £4	At £4 and under £5.	At £5 and upwards.	At £6 and under £8.	At £8 and upwards.	At £10 and under £15.	At £15 and upwards.	At £20 and under £25	At £25 and upwards.	At £30 and under £35	At £35 and upwards.	At £40 and under £45.	At £45 and upwards.	At £50 and upwards.	At £60 and upwards.
Co. Limerick.																	
Kilmallock Liberties,	Kilmallock,	892	356	99	265	34	138	10	184	29	60	10	69	10	57	7	42	35
Coshlea,	Ballybrimbaley,	217	100	14	61	4	77	7	73	0	68	0	69	10	64	7	44	27
Do.	Ballinvaun,	637	403	98	136	17	162	7	145	10	183	10	123	30	106	60	80	62
Do.	Kilfinan,	764	466	109	298	31	197	24	160	10	90	27	82	24	46	6	25	18
Do.	Kildyn,	365	155	34	67	21	43	6	40	0	60	5	94	0	16	6	10	4
Do.	Glenroe,	362	193	90	108	13	88	18	76	11	68	10	47	30	37	7	17	10
Do.	Ballyhalbert,	617	284	86	233	42	107	31	156	27	44	10	67	60	48	16	26	18
Do.	Ghabrohane,	417	288	37	179	36	193	10	128	23	160	15	80	16	68	26	49	28
Do.	Knockloughrea,	426	264	97	160	16	152	11	100	12	98	6	60	17	78	18	61	46
Do.	Galbally,	760	303	94	439	81	248	38	264	49	206	60	167	41	197	60	56	56
Do.	Ardpatrick,	603	254	44	240	20	230	22	177	18	155	10	140	36	135	27	100	72
Do.	Do.	10	0	0	6	18	—	7	1	7	6	0	—	0	1	0	—	4
Coshlea,	Drumin,	644	188	81	186	19	125	9	118	10	154	6	94	16	68	10	60	60
Do.	Tankardstown,	422	664	47	218	14	171	9	137	10	148	10	266	33	160	17	98	70
Do.	Do.	10	3	—	7	—	7	—	7	—	7	—	7	1	7	0	6	6
Small County,	Bruff	2266	173	34	88	11	64	10	60	4	60	1	24	6	32	6	26	16
Do.	Do.	661	450	38	201	41	118	16	77	10	50	18	46	11	60	10	60	10
Coshlea,	Do.	101	92	6	60	7	60	7	60	7	48	4	46	10	36	7	60	60
Small County,	Do.	102	56	12	103	10	60	6	80	16	76	10	87	16	47	7	38	21
Do.	Knockaney,	664	407	56	257	33	207	18	174	20	160	16	134	33	110	24	83	56
Do.	Bennfield,	610	274	46	236	26	166	27	168	24	141	13	117	20	68	16	73	55
Do.	Ballinlough,	461	253	54	208	31	144	20	123	16	143	6	84	30	78	10	46	60
Do.	Cashcorrasy,	222	184	21	60	6	77	6	71	12	63	7	51	10	44	6	32	24
Do.	Manistermeenagh,	171	78	18	92	5	79	18	74	6	60	6	48	7	40	0	35	20
Do.	Bruree,	60	32	3	60	2	53	6	31	—	26	1	20	7	27	4	60	10
Do.	Do.	667	407	47	260	24	183	10	160	20	140	13	125	25	107	15	83	67
Upper Connello, Co. Cork.	Charleville,	34	60	—	60	1	26	0	60	1	23	—	22	6	62	2	17	15
Fermoy, Orrery and Kilmore,	Do	1,060	266	60	305	60	267	44	284	48	160	20	147	25	127	34	103	78
	Total in Union,	11,664	6,795	1,078	4,640	654	3,676	441	2,960	417	2,611	292	2,004	488	1,802	391	1,313	982
SUMMARY.	Baronies.																	
Co. Limerick,	Coshlea,	1,807	266	178	657	74	484	44	416	67	366	35	268	74	204	44	230	176
Do.	Coshlea,	4,366	2,854	471	2,612	302	1,541	208	1,200	180	1,030	140	847	204	707	100	506	383
Do.	Kilmallock Liberties,	230	366	68	260	34	138	10	184	29	60	10	69	10	57	7	42	35
Do.	Small County,	2,530	1,463	216	1,193	120	707	114	761	107	687	72	366	141	468	86	347	366
Do.	Upper Connello,	657	407	47	260	24	183	10	160	20	140	13	125	25	107	15	83	67
Co. Cork,	Fermoy,	34	60	—	26	1	26	0	60	1	23	—	22	6	62	2	17	15
Do.	Orrery and Kilmore,	1,060	266	60	305	60	267	44	284	48	160	20	147	25	127	34	103	78
		11,664	6,795	1,078	4,640	654	3,676	441	2,960	417	2,611	292	2,004	488	1,802	391	1,313	982

Total *Gross* Annual Value £217,431 2s 4d Total *Net* Annual Value, £178,928 16s. Rate of *Allowance*, £21 12s 6½d, per cent. JAMES CHARLES O'CONNELL, Clerk of the Union 8th January, 1842.

Note made on the 17th of September, 1842.—I certify that no change has been made in the Valuation of this Union, since the date of this Return.—JAMES CHARLES O'CONNELL.

CERTIFICATE BY THE ASSISTANT COMMISSIONER.

I have examined this Return of the Number of Tenements Valued in the Poor Rate in the Kilmallock Union, as well as the Valuation from which it has been extracted, and I consider both to be correct as far as I have been able to ascertain.

T. G. T. HARLEY.

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KILRUSH UNION.

Townlands at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5	£5 and under £10	£10 and upwards	£10 and under £15	£15 and upwards	£15 and under £20	£15 and upwards	£20 and under £25	£20 and upwards	£25 and under £30	£25 and upwards	£30 and under £40	£30 and upwards	£40 and under £50	£40 and upwards	£50 and upwards
Co. Clare.																		
Moyarta,	Kilrush,	1,169	548	616	642	184	329	52	145	67	83	14	46	14	32	8	18	16
Do.	Kilmacduan,	671	328	294	346	58	154	30	66	16	38	4	16	6	14	6	6	6
Do.	Kilkee,	794	485	216	309	64	64	12	60	9	26	6	17	6	11	1	6	2
Do.	Moyarta,	839	473	335	365	62	126	25	44	16	18	6	18	6	6	6	6	2
Do	Kilballyean,	470	670	161	209	36	49	6	17	4	11	6	7	–	2	1	6	1
Ibrickane,	Kilmurrey,	1,047	477	345	670	108	225	63	117	32	67	7	35	16	28	6	16	16
Do.	Killard,	693	352	189	304	63	122	61	50	16	36	10	23	6	13	5	7	2
Clondorlaw,	Kilmuer,	992	112	129	190	30	60	10	60	4	26	6	16	6	13	1	7	6
Do	Knock,	461	164	142	227	46	95	16	49	16	33	4	14	3	10	1	7	6
Do.	Kilbeha,	400	610	134	190	40	72	16	32	6	23	6	17	1	16	6	11	6
Do.	Kilshanna,	400	157	160	243	36	64	22	49	11	26	6	16	7	13	–	6	6
Do.	Kildysert,	406	202	148	254	61	108	17	58	12	41	2	60	6	27	7	60	16
Do.	Kilnoibl,	485	246	160	247	42	62	16	46	16	27	–	11	4	11	5	7	6
	Total in Union,	8,193	4,017	3,316	4,866	826	1,874	297	746	130	461	70	261	79	191	38	112	74
SUMMARY	Baronies.																	
Co. Clare,	Clondorlaw,	2,451	1,064	655	1,237	245	522	93	237	65	107	13	102	22	53	16	60	44
Do.	Ibrickane,	1,705	829	527	874	171	347	71	175	47	105	27	58	22	41	7	19	12
Do.	Moyarta,	3,248	2,094	1 130	1,755	410	725	133	315	78	179	34	101	34	97	16	33	18
		8,193	4,017	3,312	4,866	826	1,874	297	746	130	461	70	261	79	191	38	112	74

Total *Gross* Annual Value, £50,031 5s. Total *Net* Annual Value, £38,306 11s 7d. Rate of difference, £38 7s. 2d per cent.

JOHN McDONNELL, Clerk of the Union 24th December, 1842.

Report made on the 9th November, 1843.—In Kilrush Electoral Division £24 has been added to the Net Value of a Tenement before at £25 and under £30, making the Net Value £38,400 11s 7d, and the Gross Value £50,031 5s.—JOHN McDONNELL.

OBSERVATIONS OF THE ASSISTANT COMMISSIONER.

I have examined this Return of the Number of Tenements valued for the Poor Rate in the Kilrush Union, and consider it to be correct, as far as I have been able to ascertain. I have also examined the Valuation of the Rateable Property, and consider it to be correct as far as possible.

24th December, 1842.

WM. T. HAWLEY.

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Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

KINSALE UNION

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £25 and under £30.	At £30 and upwards.	At £30 and under £40.	At £40 and upwards.	At £40 and under £50.	At £50 and upwards.
Co. Cork.																	
Parliamentary Borough of Kinsale,	Kinsale,	1,374	783	243	430	116	283	54	158	42	114	33	72	53	33	12	17
Kinsale Barony, (except portion in the Parliamentary Borough,)	Do.	582	184	116	398	88	418	64	320	66	205	35	108	50	172	24	129
Kinsale,	Do.	41	8	23	33	4	21	3	17	8	14	4	11	6	7	–	2
Do.	Kilmacoque,	188	14	24	125	14	101	11	57	10	70	6	53	18	55	6	37
Do.	Leafany,	141	14	16	127	14	113	16	64	16	75	12	63	5	63	16	44
Do.	Ballymartle,	160	16	15	143	16	126	11	108	14	97	7	83	16	76	16	61
Do.	Cullen,	74	6	6	68	5	67	6	39	7	43	6	36	6	61	6	28
Do.	Kinneve,	55	6	6	53	4	44	6	40	7	51	6	34	7	18	6	11
Do.	Nohoval,	107	20	10	77	16	56	10	46	6	46	7	28	6	21	5	13
Do.	Dallyfoad,	105	17	17	83	16	79	6	64	6	48	6	42	15	34	16	61
Do.	Tracton,	201	48	46	153	51	139	61	102	22	61	15	59	10	47	11	36
Do.	Ballyfoyle,	63	16	20	72	6	63	6	46	11	57	6	36	7	51	6	14
Do.	Kilpatrick,	74	6	13	68	11	59	16	41	7	21	6	24	4	16	6	16
Kerrycurrihy,	Do.	16	–	2	16	1	17	–	13	1	16	4	16	6	11	4	6
Do.	Templebrady	142	58	16	85	7	41	6	34	6	36	1	61	4	22	6	16
Do.	Ballerry,	58	17	16	76	11	61	4	63	4	46	7	43	7	35	6	38
Do.	Carrigaline,	161	53	48	156	36	69	14	56	6	40	6	68	7	30	7	22
Kinsale,	Do.	10	6	6	7	–	6	1	6	–	4	–	4	1	4	3	6
Courceys,	East Courceys,	611	76	61	356	56	174	56	138	67	67	14	79	61	36	6	36
Do.	West Courceys,	92	14	6	78	16	78	16	56	16	53	4	10	6	15	6	13
Eastern—East Carbery,	Do.	111	16	16	161	21	63	117	64	16	47	6	57	6	26	7	21
	Total in Union,	4,161	1,867	665	2,784	467	2,009	353	1,002	381	1,300	184	988	262	434	157	542
SUMMARY	Baronies—																
Kinsale Borough, Co. Cork,	Kinsale Barony, (exclusive of Borough,)	1,374	783	243	463	116	283	54	158	42	114	33	72	53	36	12	17
Do.	Courceys,	703	90	67	434	72	252	72	194	83	120	15	89	67	51	6	49
Do.	Eastern—East Carbery,	111	16	16	161	21	63	117	64	16	47	6	57	6	26	7	21
Do.	Kerrycurrihy,	438	165	78	299	44	204	56	199	16	134	35	176	33	56	26	76
Do.	Kinsale,	1,313	173	207	1,340	147	833	116	603	111	676	85	466	114	236	81	273
		4,161	1,867	665	2,784	467	2,009	353	1,002	381	1,300	184	988	262	434	157	542

Total *Gross* Annual Value, £39,501 14s. 11½d. Total *Net* Annual Value, £34,444 17s. 8½d. Rate of Difference, £17 9s. 9½d. per cent.

JOHN HOSKEN, Clerk of the Union. 23rd December, 1841

Note made on the 17th September, 1843.—I hereby certify that no change has taken place in the Valuation, or Gross and Net Annual Value of this Union since the above Return was made by me on the 23rd December, 1841

JOHN HOSKEN.

OBSERVATIONS OF THE ASSISTANT COMMISSIONER.

This Valuation was framed nearly upon the same plan as that of the neighbouring Union of Bandon, and has given satisfaction both to the Town and Country Rate-payers.

23rd January, 1843. W. J. FOSTER.

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LARNE UNION

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £30.	At £30 and upwards.	At £30 and under £40.	At £40 and upwards.	At £40 and under £50.	At £50 and upwards.	At £50 and under £60.	At £60 and upwards.
County of the Town of Carrickfergus	Carrickfergus,	1,344	625	158	619	125	461	86	336	81	250	46	175	42	133	26	87	55
Co. Antrim																		
Lower Belfast,	Ballyrore,	321	37	112	284	63	172	44	96	16	46	11	33	16	32	6	8	8
Do.	Raloo,	204	54	55	206	76	117	15	67	15	55	6	23	6	16	3	8	7
Do.	Glynn,	248	79	45	169	44	124	27	80	61	53	6	33	12	26	4	11	7
Do.	Island Magee,	552	51	84	501	66	317	53	158	26	103	12	77	20	56	7	36	26
Do.	Templecorran,	358	51	61	312	56	191	66	96	10	73	6	54	14	49	3	34	31
Upper Glenarm,	Do	530	261	106	269	67	133	37	56	5	55	4	17	5	15	2	15	8
Do.	Kilwaughter,	176	66	66	116	36	87	16	87	16	44	6	26	4	20	4	16	16
Do.	Carncastle,	233	66	42	195	63	103	16	134	55	115	36	66	18	93	18	44	81
Lower Glenarm,	Do.	8	–	–	3	–	3	5	5	–	1	–	1	1	1	–	–	–
Do.	Glenarm,	410	185	123	260	68	159	56	78	19	42	6	23	4	16	6	14	5
Do.	Glencloy,	118	15	42	106	26	64	14	44	12	34	4	18	6	14	4	6	4
Do.	Ballycastle,	435	260	81	170	46	86	16	44	12	28	6	13	–	7	2	7	6
Upper Antrim,	Ballycor,	186	44	61	92	24	41	6	17	6	11	–	6	1	6	1	5	4
	Total in Union,	4,770	1,700	1,024	3,070	724	2,046	304	1,323	354	926	158	644	174	486	92	312	220

SUMMARY

County of the Town of Carrickfergus, Co. Antrim,	Baronies.																	
		1,344	625	158	619	125	461	85	336	81	250	46	175	48	133	20	87	55
Do.	Antrim, Upper,	135	44	61	92	24	41	17	17	6	11	–	6	1	6	1	5	4
Do.	Belfast, Lower,	1,615	392	503	1,221	311	828	181	517	136	330	54	200	74	182	24	106	84
Do.	Glenarm, Lower,	929	370	245	558	149	314	68	160	45	98	18	65	24	43	11	36	16
Do.	Glenarm, Upper,	748	309	177	679	116	492	36	236	56	237	42	172	37	122	27	68	55
		4,770	1,700	1,024	3,070	724	2,046	304	1,323	354	926	158	644	174	486	92	312	220

Total *Gross* Annual Value, £34,420 8s 11d. Total *Net* Annual Value, £27,543 10s 6d Rate of difference, £24 19s 11½d per cent.

18th October, 1842.

Thomas M. Anderson, Clerk of the Union.

Observations of the Assistant Commissioner

The Valuation is considered to be 16 per cent below the Rent

E Senior.

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Number of Tenements, valued for Poor Rates, distinguishing the Number within each of the grades of value specified.

LETTERKENNY UNION

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and upwards.	At £20 and under £25.	At £25 and upwards.	At £30 and upwards.	At £35 and under £40.	At £35 and upwards.	At £40 and under £45.	At £40 and upwards.	At £45 and under £50.	At £45 and upwards.	At £50 and upwards.
Co. Donegal.																		
Raphoe,	Letterkenny,	89	53	13	99	10	20	5	10	–	7	1	7	4	5	2	2	–
Kilmacrennan,	Do.	Valuation not complete.																
Do.	Killymaney,	Do.																
Raphoe,	Do.	146	99	38	60	15	31	3	8	9	8	1	2	1	1	–	–	–
Do.	Carrowkeel,	250	161	80	89	35	90	4	14	8	10	3	7	5	4	–	1	1
Do.	Magherabloy,	586	330	64	144	24	99	25	67	8	42	13	84	9	21	8	13	13
Do.	Kilmacrennan,	508	354	63	172	48	118	25	71	10	46	5	30	12	21	6	3	3
Do.	Manor Cunyngham,	428	139	47	132	20	86	17	69	14	38	10	26	5	10	3	10	3
Do.	Ballymacoale,	33	20	17	31	2	14	9	18	1	7	1	6	2	9	–	3	3
Kilmacrennan,	Do.	Valuation not complete.																
Do.	Seaver,																	
Do.	Castlewray,																	
Do.	Templedouglas,																	
Do.	Edenacarnan,	Do.																
Do.	Gortnacurn,																	
Do.	Carrickatinnys,																	
Do.	Garton,																	
	Total in Union already valued,	1,604	1,146	270	658	141	379	82	236	45	160	33	111	39	73	18	32	22
SUMMARY.	Baronies.																	
Co. Donegal,	Kilmacrennan,	Valuation not complete.																
Do.	Raphoe,	1,604	1,146	270	658	141	379	82	236	45	156	33	111	39	73	18	32	22

Total *Gross* Annual Value, (of portion in Raphoe Barony) £16,501 7s. 6d. Total *Net* Annual Value, (of portion in Raphoe Barony) £12,712 11s. Rate of difference, £21 13s. 9d. per cent.

George Lanigan, Clerk of the Union 4th February, 1843

Observations of the Assistant Commissioner.

As far as I can judge of the portion of the Valuation of this Union that I have seen, and from the inquiries I have made respecting it, I consider it to be on an average from £15 to £20 per cent below the Rent that solvent tenants might be reasonably expected to pay

C. G. Orpwat

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Occupiers at Meeting, Attendance, &c.	Baronies Represented.	Total Number of Tenements	Under £4.	At £4 and under £6	At £6 and under £8	At £8 and under £10	At £10 and under £15	At £15 and under £20	At £20 and under £25	At £25 and under £30	At £30 and under £40	At £40 and under £50	At £50 and under £60	At £60 and under £70	At £70 and under £80	At £80 and under £90	At £90 and under £100	At £100 and under £150	At £150 and under £200	At £200 and upwards
Municipal Borough of Limerick	Limerick,	5,880	3,017	375	5,372	392	1,897	298	1,203	216	1,001	90	788	248	506	181	483	502		
Co. of the City, Parl'Boroughs. Co. Limerick.	Do.	7,336	3,742	1,087	3,761	261	2,724	390	1,808	607	1,854	176	1,227	246	1,067	264	711	697		
Pubble Brian,	Patrick's Well,	490	211	73	279	65	207	69	172	18	144	18	126	18	110	19	20	70		
Do.	Cremore,	444	161	89	203	46	211	42	186	57	138	27	63	22	99	10	47	37		
Small County,	Fedamore,	354	92	78	262	47	187	97	143	86	116	26	83	20	73	14	50	28		
Clanwilliam,	Ballymacken,	364	108	42	366	38	204	34	176	28	149	65	110	31	64	20	73	31		
Do.	Kilcurcry,	543	96	36	245	46	208	28	160	10	141	23	123	20	102	10	37	31		
Do.	Cahercomlish,	352	76	42	137	26	140	15	132	13	108	15	96	31	81	11	39	49		
Do.	Murrow,	149	44	18	138	26	107	16	79	11	60	7	40	11	42	6	31	29		
Do.	Castleconnell,	411	109	30	242	31	147	27	94	13	67	16	61	13	49	6	26	10		
Owneybeg,	Cappamore,	251	153	31	136	33	120	24	79	14	61	8	47	7	41	6	34	25		
Do.	Doon,	77	17	31	90	25	89	4	10	3	15	3	7	2	8	1	3	6		
Do.	Abington,	444	107	57	207	83	240	56	177	31	141	13	110	60	97	17	84	47		
Co. Clare.																				
Tulla Lower,	Kilokenedy,	607	618	136	355	73	149	22	77	18	35	13	40	10	60	6	28	17		
Do.	Kilnoily,	331	107	30	224	46	134	40	89	12	48	16	34	9	22	3	16	12		
Do.	Kilfenaghin,	157	31	42	36	13	41	3	38	7	20	3	16	7	11	1	4	5		
Tulla Upper,	Do.	192	20	34	76	14	40	6	35	6	20	6	18	6	12	2	6	4		
Tulla Lower,	Kilnamalon,	417	199	73	294	47	148	30	101	11	56	5	57	10	30	10	43	20		
Bunratty Lower,	Do.	153	28	26	131	10	72	6	30	13	50	4	37	6	32	6	56	10		
Do.	Killeely,	470	131	103	319	36	206	44	163	30	105	11	83	26	72	12	47	36		
	Total in Union,	13,459	8,291	3,241	7,868	1,540	5,327	762	3,787	861	3,028	378	2,424	628	2,040	368	1,421	1,030		

SUMMARY

	Baronies.																			
Municipal Boro. of Limerick.	Limerick,	5,880	3,017	675	5,372	392	1,897	298	1,203	216	1,001	90	788	248	506	181	483	502		
Co. of the City, Parl'Boroughs	Do.	7,336	3,742	1,087	3,761	261	2,724	390	1,808	607	1,854	176	1,227	246	1,067	264	711	697		
Co. Limerick,	Clanwilliam,	1,510	474	253	1,546	171	912	123	641	61	616	78	437	101	368	66	277	101		
Do.	Owneybeg,	782	296	126	632	116	367	54	271	53	217	31	154	42	143	27	101	74		
Do.	Pubble Brian,	324	360	184	572	91	416	70	337	45	307	46	262	45	189	30	143	118		
Do.	Small County,	354	92	72	263	47	187	97	143	86	116	26	83	20	73	14	50	28		
Co. Clare,	Bunratty Lower,	623	159	132	450	49	278	40	202	41	160	15	116	33	102	21	76	51		
Do.	Tulla Lower,	1,012	368	447	612	261	471	130	291	46	192	24	146	20	121	10	83	63		
Do.	Tulla Upper,	192	20	34	76	14	40	6	35	6	20	6	18	6	12	2	6	4		
		13,459	8,291	3,241	7,868	1,540	5,327	762	3,787	861	3,028	378	2,424	628	2,040	368	1,421	1,030		

Total *Gross* Annual Value, £275,140 2s. 6d. Total *Net* Annual Value, £220,970 1s. Rate of Decrease, £20 3s. 3½d. per cent.

JOHN RYAN, Clerk of the Union. 31st October, 1869

OBSERVATIONS OF THE ASSISTANT COMMISSIONERS.

I have examined the Returns of the Tenements suitable for the relief of the Poor in the Limerick Union, and the Valuation from which it is extracted, and I believe both to be correct as far as I have been able to ascertain. The Valuation appears to have satisfied all parties. The rating value in the City district and Liberties is one-third less than the letting value, owing to the Taxes, which amount to 10s. 6d. per acre, and excessive rents. In the rural district, the rating value is one-fourth less than the letting value. The Taxes in the Limerick portion are 2s. 7d. per acre; in that of Clare, 4s. 6d. The rents are high, and the land much sub-divided.

W. H. T. HAWLEY

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Number of Tenements, valued for Poor Rates, distinguishing the Number within each of the grades of value specified.

LISBURN UNION.

Counties or Baronies, Barony, &c.	Electoral Divisions.	Total Number of Tenements	Under £4	At £4 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20	At £20 and upwards.	At £20 and under £30.	At £30 and upwards.	At £30 and under £40.	At £40 and upwards.	At £40 and under £50.	At £50 and upwards.	At £50 and under £60.	At £60 and upwards.
Co. Antrim																	
Borough of Lisburn,	Lisburn,	1,316	797	317	386	139	372	89	216	88	128	90	99	35	70	15	90	20
Do.	Drumbeg,																	
Upper Massarene,	Lisburn,	232	131	46	100	21	46	11	90	7	24	6	17	0	10	0	10	7
Do	Knockadona,	416	226	89	186	39	111	28	76	17	43	6	31	10	26	0	16	4
Do	Magheragall,	263	163	99	101	39	89	19	71	16	26	6	40	11	32	0	21	16
Do.	Magheramesk	348	202	54	139	24	109	26	81	10	37	10	47	16	37	7	23	15
Do.	Glenavy	644	248	124	260	61	170	48	114	23	68	13	46	13	30	7	20	13
Do.	Ballynahy,	451	206	62	195	49	120	30	78	10	60	10	40	6	39	10	29	13
Do.	Legamiskey,	439	246	63	193	37	131	21	94	19	73	10	54	15	41	16	28	16
Do.	Tullyrusk,	248	61	61	136	46	101	24	60	6	31	10	22	3	16	3	10	7
Do	Island Kelly,	620	254	104	260	74	163	42	76	12	39	10	24	4	14	4	10	0
Upper Belfast,	Derryaghy,	496	274	98	232	37	129	28	62	16	72	14	39	12	42	11	36	19
Do.	Malone	835	610	17	116	19	89	13	46	12	73	16	61	15	51	6	39	38
Do.	Drumbeg,	80	49	3	11	2	6	1	7	1	6	–	3	1	6	2	4	6
Upper Massarene, Co. Down.	Do.	Towalane, 2 of Lambeg, South, in the Borough of Lisburn, and included in it.																
Do.	Do.	483	274	61	176	39	88	22	39	10	67	8	37	16	16	6	6	7
Upper Castlereagh,	Reids,	736	492	86	384	46	154	98	114	24	73	6	99	13	46	0	27	18
Do.	Ballymacbrennan,	488	199	50	231	74	191	44	117	24	73	27	43	16	32	7	16	0
Do.	Drumbo,	664	342	153	321	59	195	68	126	61	99	26	84	16	86	4	23	15
Do	Killaney,	272	138	80	144	39	139	16	70	10	39	0	43	16	34	7	16	6
Do.	Carnbella,	625	318	141	367	56	180	31	80	10	55	10	39	6	21	6	16	0
Do	Ostley,	306	143	71	246	59	177	43	114	23	71	26	48	16	28	7	16	3
Do.	Hiaris,	484	273	114	231	46	137	16	87	13	48	–	35	10	37	6	11	0
Lower Iveagh,	Maze,	848	306	144	243	53	159	17	85	16	39	6	38	6	23	3	17	14
Do.	Hillsborough,	900	356	144	334	61	190	43	199	21	66	16	45	14	39	6	61	16
Do.	Fallywarry,	470	236	39	181	38	182	33	79	17	40	7	39	10	23	3	10	7
Do.	Ballyloan,	652	307	51	204	27	204	43	159	16	50	13	50	10	40	6	39	14
Do.	Annahilt,	856	224	95	803	67	213	71	166	34	64	16	56	13	61	16	18	8
Kinaleerty,	Do.	77	39	16	39	7	20	6	18	2	7	–	0	4	6	–	1	1
Do.	Gladdumna,	447	240	130	197	41	51	16	33	12	61	1	10	6	18	2	12	16
Lower Iveagh,	Do.	69	31	7	38	8	22	6	14	–	3	6	1	0	–	1	1	0
Do.	Dromara,	361	159	76	159	39	107	26	72	16	47	11	61	7	26	6	18	7
Kinaleerty,	Do.	191	71	54	116	30	80	14	37	11	39	6	29	6	6	1	1	–
	Total in Union,	13,375	7,392	2,557	5,563	1,466	3,996	896	2,556	495	1,074	301	1,170	276	672	136	503	316

SUMMARY.

Baronies.																		
Borough of Lisburn, Co. Antrim,		1,316	797	317	386	139	372	89	216	88	128	90	99	35	70	15	90	20
Do.	Upper Belfast,	491	342	132	240	64	207	34	188	20	161	24	139	29	99	61	70	46
Do.	Upper Massarene, (exclusive of Lisburn)	3,530	1,838	664	1,716	389	1,039	224	677	136	453	78	339	90	250	60	190	101
Co Down,	Upper Castlereagh,	4,450	2,311	730	1,988	328	1,116	302	788	150	493	103	347	109	245	48	123	76
Do	Lower Iveagh,	3,347	1,708	627	1,623	382	976	208	616	110	279	70	266	56	156	37	105	60
Do.	Kinaleerty,	778	360	179	345	67	187	40	136	22	61	7	56	16	30	3	16	11
		13,375	7,392	2,557	5,563	1,466	3,996	896	2,556	495	1,074	301	1,170	276	672	136	503	316

Total Gross Annual Value, £141,610 13s 2d. Total Net Annual Value, £110,938 16s. Rate of diminution, £0 18s. 7½d per each.

Report made in the 30th September, 1843.—It has been considered expedient to alter the Towns and Townlands, to which Tenements are valued; but such alteration has in no manner affected the respective number of the Tenements.—

JAMES WARE, Clerk of the Union. Lisburn 14th January, 1844.

*The Valuation of the Union is fair and in accordance with the Act of Parliament. From the best information I can obtain I believe it is to be rating under the usual Rent obtained by other Union Landlords, but as the whole is a new Valuation, it is difficult to ascertain.

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LISMORE UNION.

Counties of Irish Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £10 and under £15.	At £15 and upwards.	At £20 and under £25.	At £25 and upwards.	At £30 and under £35.	At £35 and upwards.	At £40 and under £45.	At £45 and upwards.	At £50 and under £55.	At £55 and upwards.	At £60 and under £65.	At £65 and upwards.	At £70 and upwards.	At £75 and upwards.
Co Waterford.																		
Coshmore and Coshbride,	Lismore,	673	285	116	303	83	278	40	196	40	156	19	119	29	38	23	63	40
Do.	Ballyagarriance,	350	117	141	242	66	161	19	61	6	38	8	35	7	24	9	17	15
Do.	Macollop,	449	240	92	255	40	113	28	70	9	58	6	43	10	43	10	33	28
Do.	Tallow,	778	269	128	379	64	261	88	187	36	199	17	105	85	38	19	54	42
Do.	Templemichael,	261	58	83	146	26	111	15	53	13	68	8	38	17	47	11	36	19
Do.	Ballocklin,	86	61	9	65	19	36	6	44	6	30	7	30	0	23	6	17	12
Decies Without,	Cappagh,	579	306	186	208	47	132	31	95	10	86	6	30	7	36	6	36	17
Do.	Do.	201	41	32	130	31	126	26	107	14	91	10	77	18	64	10	49	36
Coshmore and Coshbride,	West Metalgo,	360	67	35	183	54	146	22	114	17	91	17	74	19	57	12	50	24
	Castlerichard,*	175	79	19	99	17	81	10	54	9	54	0	45	11	36	1	38	27
	Total in Union,	3,744	1,604	741	2,140	395	1,339	293	1,004	186	776	158	620	152	511	104	360	255
SUMMARY.	Baronies.																	
Co. Waterford,	Coshmore and Coshbride,	3,263	1,496	674	1,737	340	1,126	185	783	125	594	79	469	133	390	70	272	201
Do.	Decies Without,	481	108	67	343	55	275	60	221	61	182	30	151	20	121	34	88	54
		3,744	1,604	741	2,136	395	1,339	293	1,004	186	776	159	620	152	511	104	360	255

Total *Gross* Annual Value, £75,288 12s. 9d. Total *Net* Annual Value, £64,795 5s. Rate of difference, £10 6s. 9½d. per cent.

Note made on the 15th September, 1842:—No change has been made since the date of the above, in the Valuation of the Tenements, or in the Gross and Net Annual Value of property liable to Rates, to this date.—Wm Wall.

William Wall, Clerk of the Union. Lismore, 17th January, 1842.

Observations of the Assistant Commissioner.

The Valuation of the Lismore Union is considered fair, it may be a shade below the Rents usually received

9th January, 1842 J O'Donovan.

* A part of the Townland of Lotlagrane in this Division, is considered, locally, to be in the Co. of Cork, but it forms a portion of a Tenement the Occupier of which resides in the Co. Waterford, and which has been valued and enumerated as belonging to that County

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Number of Tenements, valued for Poor Rates, distinguishing the Number within each of the grades of value specified.

LISNASKEA UNION.

Counties at large, Baronies, &c.	Electoral Divisions	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £10 and upwards.	At £15 and under £20.	At £20 and upwards.	At £25 and under £30.	At £30 and upwards.	At £35 and under £40.	At £40 and upwards.	At £45 and under £50.	At £50 and upwards.	At £55 and under £60.	At £60 and upwards.	At £65 and under £70.	At £70 and upwards.	At £75 and under £80.	At £80 and upwards.	At £85 and upwards.
Co. Fermanagh:	Killaslock,	382	108	145	276	61	131	29	76	14	41	8	27	6	28	6	16	7	9	7
Knockninny,	Tonragan,	264	58	111	166	32	68	16	28	9	7	6	7	1	3	1	1	1	—	—
Do.	Callowhill,	262	267	190	168	42	66	12	66	7	24	5	20	6	17	7	11	4	7	1
Do.	Drumully,	232	94	108	234	69	173	30	65	12	32	6	30	6	19	3	10	7	1	1
Do.	Manor Waterhouse,	268	83	97	217	48	120	25	72	16	44	6	16	1	4	2	3	—	1	2
Coole,	Derrycrom,	188	43	53	150	32	97	12	30	9	18	1	4	—	2	1	2	1	2	1
Magheraristephous,	Derrycallion	244	83	95	161	49	76	30	34	7	11	2	4	—	3	2	2	2	2	2
Do.	Magurna's Bridge,	366	483	213	207	77	155	30	73	20	30	6	13	6	11	3	8	3	8	8
Do.	Brookborough,	467	298	197	261	53	224	33	73	3	49	10	40	6	24	6	16	6	16	16
Do.	Lisnaskea,	805	286	189	415	105	226	37	193	32	86	28	63	14	43	10	90	—	—	—
Do.	Aghavoory,	342	73	80	195	48	89	19	48	29	27	1	6	4	4	—	—	1	3	3
Do.	Belleisle,	192	39	96	157	39	73	26	45	11	29	6	16	9	12	3	16	3	6	6
Do.	Do.	88	18	26	82	4	33	6	12	6	19	1	6	—	4	1	4	1	3	3
Tyrkenedy,	Colebrooke,	104	87	36	74	26	30	9	13	9	19	—	6	3	6	1	6	3	6	4
Do.	Do.	368	188	119	225	44	112	20	39	14	49	6	16	12	32	4	16	2	6	4
Magheraristephous,	Donagh,	188	32	71	153	48	59	12	42	16	20	6	16	6	11	2	6			
Clonkelly,	Total in Union,	4,917	1,709	1,658	3,302	737	1,855	515	616	186	499	97	297	83	205	48	120	72		
SUMMARY	Baronies.																			
Co. Fermanagh,	Clonkelly,	188	32	71	153	48	59	12	42	16	20	6	16	6	11	2	6	4	7	4
Do.	Coole,	268	83	97	217	48	120	26	72	12	44	9	33	6	33	3	16	7	15	8
Do.	Knockninny,	1,193	330	478	854	195	379	87	181	58	94	16	50	10	48	11	34	13	48	8
Do.	Magheraristephous,	3,084	1,266	943	1,858	434	816	185	431	125	365	56	181	48	121	30	76	48	6	6
Do.	Tyrkenedy,	188	43	64	120	30	62	12	62	19	30	1	16	2	6	3	7	6		
		4,917	1,709	1,658	3,302	737	1,855	515	616	186	499	97	297	83	205	48	120	72		

Total *Gross* Annual Value, £55,941 5s. 8d. Total *Net* Annual Value, £47,531 12s. 4d. Rate of Difference, £17 14s. 4d. per cent.

JAMES HAIRE, Clerk of the Union.

16th November, 1842.

Observations of the Assistant Commissioner.

The average Rating Value of this Union is considered to be from 10 to 15 per cent. below the Rent that solvent Tenants might be reasonably expected to pay

C. O'-Opway

16th January 1843.

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County and Barony. Baronies &c.	Electoral Divisions.	Valued Tenements	Under £8	At £8 and under £12	At £12 and upwards.	At £15 and under £19.	At £20 and upwards.	At £18 and under £25	At £25 and upwards.	At £20 and under £25.	At £25 and upwards.	At £30 and under £40.	At £40 and upwards	At £45 and under £50	At £50 and upwards.	At £60 and under £80	At £80 and upwards.
Co. Kerry.																	
Iraghticonnor,	Listowel,	1,078	740	86	322	74	234	43	160	37	114	18	77	28	89	13	81	18
Clanmaurice,	Do.	541	259	46	112	18	76	18	61	19	42	10	33	11	23	3	12	9
Do.	Ratoo,	602	348	108	213	54	120	32	92	12	52	9	47	20	32	8	18	12
Do.	Drumtreen	881	633	158	290	70	198	23	50	20	63	17	42	13	32	2	9	6
Do.	Ballyhahill,	805	446	137	213	38	55	18	20	8	14	5	9	2	5	–	4	4
Do.	Kilmoilly,	924	953	71	271	82	200	42	138	18	96	18	78	31	56	18	55	14
Do.	Ardfert,	573	448	31	128	3	78	14	70	11	56	13	45	20	36	8	13	12
Do.	Abbeydomney,	893	823	47	173	20	123	30	106	17	76	9	69	21	55	22	99	13
Do.	Kilshanna,	294	128	23	96	10	73	14	87	14	46	9	30	4	30	8	18	11
Do.	Kilteesy,	560	303	50	244	49	104	27	146	30	116	10	90	28	79	26	58	13
Do.	Kiffyn,	402	198	53	94	18	41	4	53	6	19	4	13	3	9	2	8	4
Do.	Killeiginey,	331	181	31	146	24	107	16	84	30	50	12	46	14	36	7	29	13
Do.	Kilshanna,	325	168	23	143	26	113	31	93	19	56	13	44	13	28	11	18	4
Do.	Duagh,	977	437	66	270	56	204	25	118	46	95	14	47	31	32	8	11	8
Iraghticonnor,	Gunsborough,	474	287	46	187	31	163	42	142	35	135	14	70	23	56	18	34	21
Do.	Knockanore,	285	135	19	136	14	124	24	100	32	80	19	53	13	34	14	21	7
Do.	Newtownsandes,	503	226	76	247	35	171	45	124	23	71	9	35	16	30	8	13	7
Do.	Tarbert,	867	503	136	352	67	189	42	113	22	78	17	51	12	34	3	22	14
Do.	Ballyloughford,	1,053	472	163	378	84	213	36	151	28	73	13	38	7	23	10	23	13
Do.	Lisselton,	378	349	35	130	35	90	13	64	10	54	6	44	14	35	6	32	18
Do.	Killahiney,	481	304	25	97	31	67	11	40	2	30	7	30	13	26	6	12	11
Do.	Kilcoolley,	304	211	23	120	21	97	22	76	24	64	8	30	13	25	3	12	8
	Total in Union,	12,064	7,082	1,430	4,584	962	2,937	564	2,058	447	1,471	263	1,024	347	781	178	414	358
SUMMARY	Baronies.																	
Co Kerry	Clanmaurice,	4,784	4,316	231	2,436	491	1,577	284	1,064	290	812	150	682	213	453	93	221	128
Do.	Iraghticonnor,	7,310	3,366	604	2,074	471	1,360	306	960	218	659	113	441	135	328	85	193	166
		12,064	7,082	1,430	4,584	962	2,937	564	2,058	447	1,471	263	1,024	347	781	178	414	358

Total *Gross* Annual Value, £133,558 0s. 8½*d*. Total *Net* Annual Value, £95,482 2s. 4*d*. Rate of Difference, £39 7s. 11½*d* per cent.

EDWARD STORKS, Clerk of the Union 18th January, 1842

Note made on the 10th September, 1842.—No alteration has taken place in the Valuation of the Union since this document was furnished.—EDWARD STORKS.

OBSERVATIONS OF THE ASSISTANT COMMISSIONER.

I am of opinion that the Valuation of the Rateable Property in the Listowel Union, from which this Return has been extracted, is as correct as it possibly can be made; and it has given general satisfaction to the Rate-payers.

23rd January, 1842.

W. H. T. HAMLEY

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Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

LONDONDERRY UNION

Counties at large, Baronies, &c.	Electoral Divisions	Total Number of Tenements	Under £5.	At £5 and under £10	At £10 and upwards	At £10 and under £15	At £15 and upwards	At £15 and under £20	At £20 and upwards	At £20 and under £25	At £25 and upwards	At £25 and under £30	At £30 and upwards	At £30 and under £35	At £35 and upwards	At £35 and under £40	At £40 and upwards	At £40 and under £45	At £45 and upwards
Co. and City of L. Derry																			
Municipal Borough,	City and Suburbs,	2,499	1,024	484	1,475	398	941	184	663	100	499	63	436	102	307	63	205	143	
Do	Waterside,	163	36	30	66	13	30	6	23	5	18	6	12	3	11	4	8	4	
City of Londonderry, (within the Boroughs and for the purposes of Parliamentary Representation,)	City and Suburbs,	2,662	1,022	522	1,475	268	642	164	652	100	458	63	308	102	306	62	204	143	
Do.	Waterside,	136	70	32	62	12	31	6	16	3	14	6	11	3	9	3	8	3	
Tyrkeeran, (except portion in the suburbs of Waterside, within the Parliamentary Boundary,)																			
Do.		223	43	41	179	32	138	19	120	13	87	23	74	27	54	7	27	26	
Do	Lough Enagh,	206	31	37	169	27	132	21	108	19	64	11	63	17	54	14	37	26	
Do	Maff,	269	67	63	202	46	140	24	91	31	57	10	46	12	36	7	24	17	
Do	Tamnaheeing,	226	43	63	170	42	108	18	63	22	48	6	26	13	23	4	11	7	
Do.	Glenfermot,	288	47	94	243	54	149	33	96	17	53	10	46	13	26	6	13	9	
Do.	Armoy,	186	48	30	111	24	79	6	48	14	49	6	29	11	25	–	14	14	
Do.	Bond's Glen,	136	26	47	137	34	89	21	80	16	58	6	26	4	19	6	12	6	
Do.	Claudy,	183	90	74	126	30	62	13	29	13	16	6	13	4	7	1	3	6	
Do.	Ballymullinn,	338	146	134	198	39	88	17	26	4	9	6	6	1	6	1	2	4	
Do.	Eanaghar,	309	199	113	143	12	38	13	16	11	6	1	5	1	4	1	3	6	
Do.	Upper Liberties,	183	37	42	149	32	101	18	78	13	60	16	36	16	47	8	28	17	
Do	Lower Liberties,	372	68	43	314	43	171	38	151	23	103	14	36	20	69	11	44	38	
Liberties of Londonderry,																			
Liberties of Londonderry, (outside the Parliamentary Representation Boundary of the City,)	City and Suburbs,	43	9	10	30	6	26	4	11	1	7	–	6	2	6	–	4	4	
Co. Donegal.																			
Innishowen,	Kilderry,	216	65	48	153	47	100	26	98	13	89	4	19	8	16	4	7	9	
Do	Three Trees,	188	76	36	102	25	62	6	38	9	23	4	14	2	10	1	6	4	
Do.	Hollestown,	170	67	38	141	30	82	27	53	6	26	6	18	4	16	3	6	6	
Do.	Faban,	274	130	65	144	33	79	30	56	9	36	4	27	13	23	3	13	8	
Do.	Inch Island,	69	15	15	99	11	43	17	33	4	25	4	21	7	17	6	10	4	
Do.	Nari,	122	6	13	117	3	104	13	101	6	88	13	82	30	79	13	49	29	
Raphoe,	Newtown Cunnighame,	137	12	17	126	14	108	12	94	13	76	20	68	16	48	16	30	17	
Do	Castle Forward,	137	26	17	112	16	95	6	76	17	70	8	53	16	44	16	28	13	
Do.	Killea,	190	25	20	171	23	149	23	114	12	92	11	81	21	69	16	48	33	
	Total in Union,	6,975	2,920	1,798	4,749	895	3,038	500	2,143	254	1,583	248	1,239	366	921	266	615	400	
SUMMARY	Baronies.																		
Municipal Borough, City and Suburbs for Parliamentary Representation,		2,654	1,106	506	1,536	360	971	190	676	103	487	69	264	136	318	66	213	147	
Liberties, (outside the Parliamentary Representation Boundary,)		2,654	1,008	536	1,506	360	971	190	671	103	482	54	279	136	318	66	216	146	
Co. Londonderry		663	104	164	363	71	302	31	221	34	170	37	128	36	109	16	73	54	
	Tyrkeeran, (except Suburbs within the Parliamentary Representation Boundary of the City)	2,372	679	788	1,693	360	918	178	636	107	487	83	398	102	348	40	146	120	
Co. Donegal.	Innishowen,	990	383	246	713	148	415	93	326	46	231	38	168	67	147	32	80	48	
Do	Raphoe,	570	252	63	409	95	349	43	267	49	244	40	202	33	163	47	103	69	
		4,926	2,299	1,794	3,749	895	3,038	500	2,143	254	1,583	248	1,239	366	921	266	615	400	

Total Gross Annual Value of all the Tenements in Ireland, £11,191,184 11s. 11d. Total Net Annual Value, £11,191,184 11s. 11d. Rate of Tenements, 2,609 to 1,000 per sq. mile. Gross Annual Value, £1 0s. 0d. per Tenement, 1,000 Tenements, 1000.

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Townlands, &c.	Baronies.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £10 and under £15.	At £15 and under £20.	At £20 and under £30.	At £30 and under £40.	At £40 and under £50.	At £50 and under £60.	At £60 and under £70.	At £70 and under £80.	At £80 and under £90.	At £90 and under £100.
Co. Longford.														
Ardagh,	Longford,	1,434	913	340	221	153	173	93	279	36	181	37	152	47
Longford,	De	421	243	53	203	40	117	23	67	7	39	4	42	3
Do.	Newtownforbes,	875	504	157	554	79	142	26	108	19	53	15	65	11
Do.	Moskill,	607	360	108	317	37	50	10	82	5	28	8	19	4
Do.	Drumlish,	1,054	640	490	744	120	254	52	198	32	79	14	44	14
Do.	Ballinamuck,	1,067	694	310	483	83	187	68	84	18	56	7	17	8
Do.	Kilkenny,	390	173	34	96	14	99	16	43	6	34	2	29	9
Moydow,	De	865	372	85	150	34	101	31	85	12	44	7	32	12
Do.	Moydow,	723	433	112	291	80	179	35	55	25	64	9	30	9
Do.	Taghshemod,	458	234	27	194	51	157	23	76	12	38	9	58	11
Abbeyshrule,	Do.	82	82	3	23	11	17	2	9	3	4	—	3	—
Do.	Fargney,	717	432	163	365	63	162	35	98	28	60	12	48	9
Do.	Taghshinny,	304	233	51	163	30	113	24	71	11	47	13	36	6
Rathcline,	Do.	36	15	9	21	3	12	3	4	2	1	—	—	—
Do.	Rathallins,	540	264	115	206	72	181	49	109	28	50	14	33	9
Do.	Rathmoker,	779	457	127	323	72	198	57	124	23	57	12	74	30
Do.	Cashel,	1,032	559	203	473	91	211	51	112	21	54	18	43	12
Do.	Kilcommock,	437	266	66	171	55	111	20	60	13	50	7	24	2
Abbeyshrule,	Do.	26	20	1	16	3	15	2	12	3	13	3	7	—
Moydow,	Do.	244	157	26	57	32	61	9	30	3	31	9	23	6
Do.	Ardagh,	159	97	24	62	14	24	4	10	9	8	2	3	—
Ardagh,	Do.	303	265	146	374	81	206	53	91	117	27	35	80	25
Do.	Edgeworthstown,	974	489	117	383	30	206	43	169	91	120	17	30	31
Do.	Agharra,	194	125	16	60	12	60	10	44	22	34	4	22	9
Abbeyshrule,	Do.	418	255	96	138	38	109	21	75	15	64	6	38	10
Do.	Kiltoke,	225	148	21	80	18	48	13	48	8	30	7	21	9
Ardagh	Do.	124	81	23	55	22	38	5	16	3	11	2	8	1
Moydow,	Do.	370	175	48	95	26	49	10	23	8	13	9	5	1
Co. Roscommon.														
Ballintober, North,	Tormonbarry,	798	469	208	263	41	55	9	14	2	5	2	8	1
	Total in Union,	16,067	9,268	3,182	6,779	1,437	3,617	754	3,180	408	1,490	306	1,218	393
SUMMARY.	Baronies, &c.													
Co. Longford,	Ardagh,	3,362	1,770	806	1,818	327	1,606	208	679	119	473	87	367	118
Do.	Longford,	4,367	2,360	1,261	2,017	379	835	197	451	88	374	47	163	81
Do.	Moydow,	1,460	766	209	570	159	544	101	343	71	211	34	149	42
Do.	Rathcline,	2,304	1,681	877	1,383	362	719	190	458	82	285	53	179	52
Do.	Abbeyshrule,	1,894	1,130	340	716	139	466	101	306	69	362	46	165	81
Co. Roscommon	Ballintober, North,	798	469	208	263	41	55	9	14	2	5	2	8	1
		16,067	9,268	3,182	6,779	1,437	3,617	754	3,180	408	1,490	306	1,218	393

Townlands, &c.	At £100 and under £110.	At £110 and under £120.	At £120 and under £130.	At £130 and under £140.	At £140 and under £150.	At £150 and under £160.	At £160 and under £170.	At £170 and under £180.	At £180 and under £190.	At £190 and under £200.
Co. Longford.										
Ardagh,	279	36	181	37	152	47	116	28	73	47
Longford,	67	7	39	4	42	3	29	2	19	11
Do.	108	19	53	15	65	11	46	12	37	25
Do.	82	5	28	8	19	4	9	4	9	4
Do.	198	32	79	14	44	14	32	9	10	11
Do.	84	18	56	7	17	8	15	—	3	2
Do.	43	6	34	2	29	9	18	6	13	7
Do.	85	12	44	7	32	12	25	4	12	9
Do.	55	25	64	9	30	9	36	5	21	10
Do.	98	28	60	12	48	9	57	8	28	33
Do.	9	3	4	—	3	—	2	1	2	1
Do.	109	28	50	14	33	9	21	7	12	5
Do.	124	23	57	12	74	30	60	13	33	28
Do.	112	21	54	18	43	12	52	6	13	4
Do.	60	13	50	7	24	2	17	9	13	10
Do.	12	3	13	3	7	—	4	1	4	9
Do.	30	3	31	9	23	6	15	9	6	9
Do.	8	9	8	2	3	—	3	—	2	3
Do.	91	117	27	35	80	25	56	7	26	12
Do.	43	169	91	120	17	30	31	72	13	41
Do.	10	44	22	34	4	22	9	18	2	9
Do.	21	75	15	64	6	38	10	32	9	25
Do.	13	48	8	30	7	21	9	14	5	8
Do.	5	16	3	11	2	8	1	6	—	9
Do.	10	23	8	13	9	5	1	2	—	1
Co. Roscommon.										
Ballintober, North,	9	14	2	5	2	8	1	1	—	—
Total in Union,	408	1,490	306	1,218	393	702	151	469	308	
SUMMARY.										
Co. Longford, Ardagh,	119	473	87	367	118	270	46	153	100	
Do. Longford,	88	374	47	163	81	142	21	91	60	
Do. Moydow,	71	211	34	149	42	134	12	66	47	
Do. Rathcline,	82	285	53	179	52	121	26	30	41	
Do. Abbeyshrule,	69	362	46	165	81	116	22	82	54	
Co. Roscommon Ballintober, North,	9	14	2	5	2	8	1	1	—	—
	408	1,490	306	1,218	393	702	151	469	308	

Total *Gross* Annual Value, £172,174 14s. 11d. Total *Net* Annual Value, £135,984 12s. 8½d. Rate of difference, £36 12s. 2½d. per cent.

N.B.—The exemptions in the different Townlands, such as Houses of Worship, Burial Grounds, &c. &c., included in the numbers classed under £5.

EDWARD ROONEY, Clerk of the Union. 26th December, 1841

Note added on the 14th September, 1842.—There has been no alteration made in the Valuation of the Union; and the new Rate Books are merely copies of the old ones.—EDWARD ROONEY

OBSERVATIONS BY THE ASSISTANT COMMISSIONER.

I have had no answer from James Rock, Esq. the Chairman of the Union. The Clerk of the Guardians states—"With respect to the difference between the Raised Values, and the real or letting Value I feel great difficulty, as there is such a variety of opinions with regard to the value of Lands. I extract, however, hesitate stating that on an average the Lands valued by Mr. Wallace for this Union are rated by him at about one-fourth less than the Property would bring if set up in the market, and about one-fifth less than the present Rents, with the exception of old leases, and mountainy or otherwise bad Land, let by Landlords at a low rent, and since reclaimed."

The number of objections lodged against the Valuation when exhibited for 21 days, was 516. The Guardians dismissed 82 cases, lowered the Valuator's Estimates in 107, and raised the Estimates in two cases, 308 of the Objectors did not appear when called by the Guardians.

7th January, 1842. WM. JOHN HANCOCK.

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Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

LOUGHREA UNION.

Counties at large, Baronies, &c.	Electoral Divisions	Total Number of Tenements	Under £4.	At £4 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £30.	At £30 and upwards.	At £30 and under £40.	At £40 and upwards.	At £40 and under £50.	At £50 and upwards.	At £50 and upwards.
Co. Galway																
Loughrea,	Kilconadeena,	200	437	88	172	84	136	36	77	18	30	9	22	9	17	3	8	9
Do.	Loughrea.	1,977	1,373	256	604	114	390	76	228	47	149	91	169	26	81	22	53	20
Dunkellin,	Do.	237	80	27	127	35	78	7	35	19	28	7	15	9	9	—	3	3
Athenry,	Do.	14	4	—	7	1	7	2	5	1	4	1	3	9	3	—	—	—
Do.	Athenry,	737	494	149	295	60	147	34	97	8	86	13	46	9	36	3	36	31
Do.	Kilconeenan,	34	46	13	26	13	20	—	3	1	9	—	4	—	4	1	4	3
Dunkellin,	Do.	397	197	26	160	32	71	12	36	8	37	2	19	4	17	1	13	19
Loughrea,	Do.	3	—	—	3	—	2	—	2	—	9	—	3	—	3	—	2	2
Do.	Kilreekill,	34	26	26	39	12	25	1	11	2	13	—	3	1	9	—	4	4
Athenry,	Do.	291	144	27	107	26	80	4	24	8	26	3	17	4	14	1	19	9
Do.	Killimor Daly,	79	50	13	25	2	13	9	9	—	3	1	3	1	3	1	3	4
Kilconnell,	Do.	359	124	35	141	35	91	4	33	1	19	9	19	3	13	3	13	10
Traquin,	Clonkeen	561	202	179	279	43	102	17	37	11	49	3	30	6	26	9	26	18
Kilconnell,	Do.	68	20	17	30	9	18	3	7	1	9	1	4	—	3	—	9	3
Kilnalla,	Do.	36	18	9	11	4	9	1	4	1	3	—	9	1	3	—	1	1
Athenry,	Do.	493	187	160	230	49	96	4	26	4	36	9	19	3	15	9	13	10
Loughrea,	Kilmeen,	13	19	1	4	2	2	—	2	—	9	1	3	1	1	—	—	—
Leitrim,	Do.	480	837	86	130	38	135	13	97	9	48	3	36	3	37	4	30	36
Do.	Tessa,	313	368	304	289	47	65	13	38	7	36	3	16	3	17	4	11	7
Do.	Ballynakill,	1,493	964	314	531	124	317	26	83	19	68	13	52	13	39	9	29	34
Do.	Doonlry,	670	377	174	361	93	127	19	78	13	30	9	44	13	36	1	18	13
Loughrea,	Do.	55	31	9	24	8	12	4	13	2	9	1	4	1	3	—	3	3
Longford,	Do.	14	5	3	11	—	9	2	3	1	4	2	3	1	1	—	—	—
Do.	Portnoon,	941	369	269	421	91	133	17	61	7	54	9	27	3	19	3	11	3
Dunkellin,	Kilcrossa,	160	182	24	59	11	36	7	24	1	17	3	19	6	13	—	9	8
Loughrea,	Do.	285	174	26	34	10	58	—	19	1	19	2	11	1	9	1	9	7
Kilbartan,	Do.	28	7	18	31	4	9	—	2	—	9	—	2	—	2	—	2	9
Do.	Craughwell,	97	26	4	11	9	7	1	4	—	3	—	3	1	9	—	2	9
Loughrea,	Do.	37	13	3	12	1	9	1	3	1	4	—	3	—	3	3	3	1
Dunkellin,	Do.	431	213	104	218	48	119	24	64	9	43	4	30	9	26	9	85	13
	Total in Union,	11,604	6,519	3,353	4,482	893	1,975	361	1,085	183	754	108	399	138	451	36	323	355
SUMMARY Co. Galway.	Baronies.																	
	Athenry,	1,072	641	431	731	143	300	47	127	17	110	18	63	18	79	19	57	47
Do.	Dunkellin,	1,148	683	374	562	129	288	56	182	30	112	19	82	18	66	9	47	41
Do.	Kilconnell,	356	174	105	182	45	77	7	34	9	37	4	24	3	20	3	17	16
Do.	Kilnalla,	36	18	10	20	7	13	1	6	—	3	—	3	—	1	—	4	4
Do.	Leitrim,	3,322	1,896	780	1,214	291	534	70	273	44	190	26	154	40	126	14	99	74
Do.	Longford,	955	623	294	432	91	136	19	67	9	59	10	30	3	20	2	11	9
Do.	Loughrea,	3,068	2,014	490	914	186	515	113	360	73	224	33	162	43	191	26	70	91
Do.	Traquin,	661	232	176	279	49	103	17	37	11	49	3	33	3	30	3	30	18
		11,604	6,519	3,353	4,482	893	1,975	361	1,085	183	754	108	399	138	451	36	323	355

Total Gross Annual Value, £110,869 9s 10d. Total Net Annual Value £84,912 11s 1d. Rate of difference £12 2s 4½d. per cent. JOHN SAYERS, Clerk of the Union 25th January, 1843

Note added on the 14th September, 1843.—A revision not having taken place in this Union, the Valuation from which the above Return has been taken, remains unaltered.—JOHN SAYERS

PRESERVATIONS BY THE ASSISTANT [illegible]

The Valuation of the Loughrea Union was made by Mr. Charles S. [illegible] The Half-Barony [illegible] was also made by Mr. Chenery, a most and equitable valuation performed [illegible] Mr. Chenery [illegible] Mr. Chenery [illegible] JOHN SAYERS

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LOWTHERSTOWN UNION

Counties of Irish Baronies, &c.	Electoral Divisions	Total Number of Tenements	Under £5.	At £5 and under £10	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £30 and under £35.	At £35 and upwards.	At £40 and under £50.	At £50 and upwards.	At £60 and under £70.	At £70 and upwards.
Co. Fermanagh.																	
Lurg,	Drumaru,	303	97	121	279	44	85	21	41	4	20	0	18	5	7	–	1
Do.	Tubrid,	647	202	190	345	63	140	43	76	11	36	0	24	6	16	3	0
Do.	Leck,	448	101	207	362	66	39	10	26	3	7	1	2	–	1	1	1
Do.	Kirk,	520	195	164	530	63	139	42	83	16	61	0	28	9	17	2	0
Do.	Castle Archdall,	412	152	124	260	62	130	30	74	14	44	0	30	0	61	4	15
Do.	Lowtherstown,	796	344	189	564	64	175	36	91	20	58	3	36	12	33	4	11
*Tyrkonedy,	Do.	150	73	30	77	15	41	10	20	0	14	0	9	1	0	1	0
Co. Tyrone.																	
Omagh, East,	Do.	307	49	78	168	30	60	22	42	0	20	0	14	0	0	1	3
Do.	Trillick,	368	140	70	238	70	136	28	36	14	38	0	34	12	18	0	0
Do.	Moorfield,	630	240	166	386	74	140	28	26	17	30	0	21	0	12	0	4
Co. Fermanagh.																	
Tyrkonedy,	Do.	78	39	22	30	6	10	5	8	1	0	1	3	–	1	–	1
Lurg,	Clonelly,	367	249	159	603	67	116	23	42	0	20	7	20	0	10	0	0
Co. Donegal.																	
*Tyrhugh,	Do.	0	0	1	0	2	0	–	–	–	–	–	–	–	–	–	–
	Total in Union,	4,962	1,953	1,668	3,962	601	1,614	319	663	139	381	70	219	73	141	23	63	40
SUMMARY *Co. Donegal.	Baronies.																
Co. Fermanagh	Tyrhugh,	0	0	1	0	2	2	–	–	–	–	–	–	–	–	–	–
Do.	Lurg,	3,421	1,400	1,192	2,791	444	899	217	435	80	268	61	149	51	38	19	47
Co. Tyrone.	Tyrkonedy,	228	110	69	116	22	57	17	34	0	17	7	11	1	4	1	3
	Omagh, East,	1,327	485	436	752	152	356	78	174	37	96	2	59	20	36	3	13
		4,962	1,953	1,668	4,059	601	1,614	319	643	133	381	70	219	73	141	23	63	40

Total *Gross* Annual Value, £35,848 0s Total *Net* Annual Value, £43,910. Rate of difference, £22 12s. 9d per cent.

14th October, 1843

JOHN IRVINE, Clerk of the Union.

* A Proclamation by the Lord Lieutenant and Council, was issued on the 9th February, 1842, pursuant to the Act 6 and 7 William IV., for the General Valuation of Ireland, annexing to the Barony of Tyrkonedy the Townland of Drumgarra in Lowtherstown Electoral Division, and to Lurg Barony the Townland of Drumlongfield, being the portion of the County Donegal comprised in Clonelly Division; but it is nevertheless considered advisable to distinguish the Tenements of the latter

Observations of the Assistant Commissioner

The average rate of difference which is considered to exist in this Union between the rating value, and the rent that solvent tenants might be reasonably expected to pay, is about 19 per cent., the rating value being by so much lower than the letting.

The rating value is, as general, equal to the rents on properties that are considered as being *low set*, in some instances, however, (I have been informed by the Valuator,) the rents amount to from 30 to even 50 per cent. above the rating value.

19th January, 1843.

C. G. OTWAY.

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Number of Tenements, valued for Poor Rates, distinguishing the Number within each of the grades of value specified.

LURGAN UNION.

Counties at Large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £30.	At £20 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Armagh																
O'Neilland, East,	Lurgan,	1 239	608	274	541	135	267	40	139	29	95	18	34	20	38	0	18	13
Do.	Brownlow's Derry,	578	401	116	177	65	78	10	36	0	26	0	17	4	13		9	6
Do.	Carrowbrack,	587	395	101	191	46	59	10	49	10	39	0	38	13	23	0	6	7
Do.	Karnan,	957	664	106	206	62	97	13	41	18	28	3	15	0	10	—	4	4
Do.	Moumagha,	537	502	143	329	31	55	12	33	6	24	4	10	0	10	1	0	0
Do.	Corcuskingar,	362	310	65	140	68	77	15	30	7	64	7	17	4	10	1	0	0
Co. Down																		
Lower Iveagh,	Do.	178	114	25	50	10	58	4	48	0	60	1	10	2	10	0	10	10
Do.	Moira,	743	591	144	381	73	297	44	152	26	88	13	62	10	47	0	35	19
Do.	Tullylish,	966	710	149	207	57	119	30	91	18	30	0	30	0	17	0	12	6
Do.	Magherally,	530	305	83	180	31	97	08	66	10	40	4	27	0	23	4	17	11
Do.	Ballyleny,	410	232	64	178	31	114	37	83	12	48	0	34	0	35	0	20	10
Do.	Waringstown,	617	383	110	234	54	124	35	87	0	50	5	30	5	25	0	10	7
Do.	Donaghdalsey,	380	240	50	138	65	65	15	67	15	42	0	20	3	23	0	17	11
Co. Antrim																		
O'Neilland, West,	Tartaraghan,	657	707	177	250	39	73	10	59	7	10	0	11	4	9	0	5	3
Do.	Drumcree,	837	698	139	205	40	65	16	50	11	65	7	24	3	17	7	13	6
Do.	Ereagh,	648	289	124	300	73	136	23	61	16	36	0	60	9	17	0	8	3
Do.	Portadown,	1,399	805	250	554	118	275	66	107	31	61	14	65	22	46	10	24	14
Co. Antrim																		
Upper Massarene,	Aghalee,	665	156	27	60	16	65	10	65	0	37	3	28	0	25	0	50	13
Do.	Aghagallon,	859	592	87	206	46	119	26	73	12	47	0	35	11	29	6	18	10
Do.	Ballinderry,	386	253	40	105	30	87	10	37	6	40	5	34	7	30	0	16	13
	Total in Union,	13,509	8,928	2,310	4,641	1,016	2,333	405	1,307	256	858	132	582	170	450	37	260	183
SUMMARY	Baronies.																	
Co. Antrim	Upper Massarene,	1,458	1 023	160	430	92	278	67	165	29	126	17	97	23	65	22	87	36
Co. Armagh	O'Neilland, West,	3,541	2,809	663	1,243	378	580	120	358	65	189	36	117	40	83	24	49	26
Do.	O'Neilland, East,	4,224	2,662	654	1,565	362	692	113	308	70	217	43	147	50	104	10	54	44
Co. Down	Lower Iveagh,	4,946	2,630	631	1,407	284	776	129	422	52	313	44	221	57	177	41	250	73
		13,509	8,928	2,310	4,641	1,016	2,333	405	1,307	256	858	132	582	170	450	37	260	183

Total *Gross* Annual Value, £114,517 11s. 2d. Total *Net* Annual Value, £88,118 8s. 1d. Rate of Inflectme, £29 16s. 2d. per cent.

Thomas Fenelland, Clerk of the Union. 24th December, 1841

Note added on the 16th September, 1843.—There has been no change affecting the Gross or Net Value since the Return was made out.—Thomas Fenelland

Observations of the Assistant Commissioner

The Valuation of Lurgan Union is the lowest (that is, the most below the actual value) of any in the District under my charge. The majority of the Board of Guardians have always endeavoured to keep down the Valuation below the actual value or rent obtained, and I quite believe that this Valuation is fully *one-third under* what it ought to be. A Valuator of the name of Wilkinson was employed, because we could not obtain a better; and from the first he put down a great tendency to lower the Valuation

8th August, 1843. R. Guinan

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Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £10 and under £15.	At £15 and under £20.	At £20 and under £25.	At £25 and under £30.	At £30 and under £35.	At £35 and under £40.	At £40 and under £45.	At £45 and under £50.	At £50 and under £60.	At £60 and under £70.	At £70 and upwards.
Co. Cork.															
West Muskerry,	Macroom,	855	378	97	277	43	160	28	135	14	197	19	98	25	74	12	49	37
Do.	Ballycourney,	390	40	89	315	79	227	40	153	45	118	29	70	24	41	8	17	9
Do.	Clondrohid,	440	59	49	401	57	389	61	306	66	234	37	133	37	109	19	52	25
Do.	Kilmeanirty,	326	80	50	191	56	141	43	108	61	72	19	91	18	41	9	28	18
Do	Kilcorney,	106	40	20	128	21	84	26	73	18	55	9	37	7	30	4	22	18
Do.	Manloughlin,	79	14	9	63	4	50	3	55	2	52	2	50	9	48	14	38	25
Do.	Kilnaslry,	386	93	9	179	25	160	62	144	17	122	13	103	31	53	3	62	34
Do	Inchigeela or Ballyhy,	343	40	60	293	48	184	26	88	60	60	13	57	7	24	9	17	13
East Muskerry,	Aghina,	197	58	20	194	10	114	6	95	11	80	14	78	13	84	14	51	37
Do.	Aghabullogue,	472	142	60	335	52	261	43	160	60	126	12	94	20	56	11	53	42
Do.	Carrigtwohill,	198	42	11	96	6	79	8	60	8	64	4	38	2	55	13	48	38
Do	Mashy,	202	46	24	100	28	135	14	119	10	98	16	56	20	64	16	44	28
Do.	Ovens,	130	67	16	90	10	96	17	70	18	53	9	30	11	32	9	21	10
Barrets,	Do	26	3	1	31	3	23	3	17	2	15	3	13	2	11	1	3	8
Do.	Magourney,	42	6	6	37	5	31	4	26	3	17	4	14	2	10	3	8	9
East Muskerry,	Do.	242	164	14	83	14	71	5	57	3	52	2	49	19	47	12	37	27
Do.	Donoughmore,	452	121	35	341	90	246	66	192	54	100	19	72	20	57	13	27	12
Barrets,	Do	164	24	20	145	27	120	20	95	14	71	13	57	13	41	16	26	16
Do.	Aghabullogue,	44	4	3	45	5	37	9	30	2	26	4	24	9	20	4	14	10
East Muskerry,	Do.	153	62	14	66	6	70	7	66	6	61	12	32	9	43	15	31	19
	Total in Union,	4,866	1,856	718	3,318	868	2,602	455	2,224	566	1,801	254	1,256	329	962	193	583	403
SUMMARY	Baronies.																	
Co Cork,	Barrets,	280	42	60	236	41	208	38	187	21	160	26	108	25	82	16	57	60
Do.	East Muskerry,	1,949	828	203	1,531	291	1,120	157	897	161	650	78	510	131	441	96	510	214
Do.	West Muskerry,	2,637	986	505	1,751	536	1,366	256	1,040	385	810	160	609	173	436	79	260	307
		4,866	1,856	718	3,318	868	2,602	455	2,224	566	1,801	254	1,256	329	962	193	583	403

Total *Gross* Annual Value, not computed. Total *Net* Annual Value, £64,941 8s 5d. Rate of difference, 5 – – – per cent.

JAMES BURNS, Clerk of the Union. 17th November, 1842.

OBSERVATIONS OF THE ASSISTANT COMMISSIONER.

The Valuation of this Union, which has undergone a very deliberate examination, appears to have been correctly made, and to represent as nearly as may be, the Net letting Value of the property in the Union.

23rd January, 1843. W. J. VOULES.

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Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

MAGHERAFELT UNION

Counties at large Barony, &c	Electoral Divisions	Total Number of Tenements	Under £5.	At £5 and under £10.	At £10 and upwards.	At £15 and under £20.	At £20 and upwards.	At £25 and under £30.	At £30 and upwards.	At £35 and under £40.	At £40 and upwards.	At £45 and under £50.	At £50 and upwards.	At £55 and under £60.	At £60 and upwards.	At £65 and under £70.	At £70 and upwards.
Co. Londonderry:																	
Loughinsholin,	Magherafelt,	615	290	175	325	78	120	67	57	12	30	10	32	12	26	8	18
Do	Ballynaghan	414	213	106	201	47	98	17	48	14	31	6	17	6	11	1	2
Do	The Loup,	268	59	136	268	47	73	13	26	6	13	3	4	1	1	–	–
Do	Salterstown,	438	140	143	218	43	76	18	33	6	15	4	3	3	6	1	5
Do	Ballyronan	305	335	105	170	46	69	10	16	4	9	2	6	1	2	–	2
Do	Castledawson,	542	556	193	260	41	61	13	26	6	21	3	25	7	16	2	6
Do	Ballaghy,	705	867	223	316	51	90	14	54	12	20	4	10	4	6	1	2
Do	Clady,	430	264	140	236	47	80	14	33	8	10	1	11	3	12	2	4
Do	Rockstown,	314	267	208	247	34	45	5	11	4	6	–	2	–	2	2	2
Do	Gulladuff	380	207	187	178	28	30	7	13	1	6	4	5	1	1	–	–
Do	Maghera,	640	297	198	345	72	115	36	53	17	45	13	26	7	15	3	9
Do	Tullyhoran,	455	260	142	172	21	35	9	12	5	10	1	5	1	4	2	3
Do	Tobermore,	460	601	85	160	36	71	16	36	6	19	6	16	6	7	–	1
Do	Curmavaney,	360	130	170	200	33	52	6	15	4	6	3	5	–	6	1	4
Do	Desertmartin,	418	104	170	225	60	62	11	34	6	15	6	7	1	5	–	4
Do	Bancran,	379	390	146	172	29	35	1	4	1	5	–	3	1	2	1	1
Do	The Six Towns	147	80	83	86	7	25	16	16	7	8	1	1	–	–	–	–
Do	Lissan Upper,	503	337	133	195	32	50	18	30	6	10	–	6	2	6	1	5
Do	Moneyhaw,	508	152	76	157	47	90	15	62	16	34	5	16	5	16	4	5
Do	Springhill,	564	154	193	315	33	67	16	33	11	36	7	25	6	16	6	22
Do	Moneymore,	488	221	136	288	36	100	26	71	23	46	5	30	7	15	2	8
Do	Draughgilleregallan,	313	160	100	180	36	60	13	23	7	16	–	8	2	8	1	6
Do	Inniscarn	272	147	87	128	34	30	7	15	6	8	1	5	2	2	–	1
Do	Desertmartin,	468	263	183	215	37	52	17	30	5	8	–	6	2	3	–	1
Do	Swanragh,	464	200	180	264	47	84	20	37	10	17	3	7	3	6		2
	Total in Union, and the portion of Barony,	11,218	5,979	3,861	5,348	993	1,345	373	840	205	477	93	272	87	180	25	63

Counties at large Barony, &c	Electoral Divisions	At £70 and under £80.	At £80 and upwards.	At £85 and under £90.	At £90 and upwards.	At £95 and under £100.	At £100 and upwards.	At £105 and under £110.	At £110 and upwards.	At £115 and under £120.	At £120 and upwards.	At £125 and under £130.	At £130 and upwards.
Co. Londonderry:													
Loughinsholin,	Magherafelt,	8	16	8	30	10	36	12	26	8	16	8	30
Do	Ballynaghan	1	2	1	8	3	17	6	11	1	2	1	8
Do	The Loup,	–	–	–	1	1	4	1	6	–	–	–	1
Do	Salterstown,	1	5	2	6	4	9	3	6	1	5	2	6
Do	Ballyronan	–	2	2	2	2	6	1	2	–	2	2	6
Do	Castledawson,	2	6	1	8	3	25	7	16	2	6	1	8
Do	Ballaghy,	1	2	1	6	4	10	4	6	1	2	1	2
Do	Clady,	1	2	1	12	1	11	3	12	2	4	2	8
Do	Rockstown,	2	–	2	2	–	2	–	2	2	2	–	1
Do	Gulladuff	–	–	–	1	1	5	1	1	–	–	–	6
Do	Maghera,	3	9	1	16	3	26	7	15	3	9	1	14
Do	Tullyhoran,	2	3	1	4	3	5	1	5	2	3	1	1
Do	Tobermore,	–	1	1	7	–	16	6	19	6	19	6	71
Do	Curmavaney,	1	4	–	3	3	5	3	6	4	15	6	52
Do	Desertmartin,	1	5	–	7	0	10	0	7	1	14	6	62
Do	Bancran,	1	1	–	2	1	6	1	1	1	4	1	30
Do	The Six Towns	–	–	–	–	–	–	–	1	1	8	7	16
Do	Lissan Upper,	2	6	–	6	2	10	–	6	2	10	4	20
Do	Moneyhaw,	5	15	4	16	5	34	8	16	4	16	6	62
Do	Springhill,	6	22	7	25	11	36	7	33	11	33	16	67
Do	Moneymore,	2	8	5	30	7	15	2	46	23	71	26	100
Do	Draughgilleregallan,	1	6	–	8	7	16	–	8	7	23	18	36
Do	Inniscarn	2	2	1	5	2	8	2	8	6	15	3	30
Do	Desertmartin,	2	3	–	6	2	8	–	6	5	30	3	36
Do	Swanragh,	1	2	3	7	3	17	10	37	20	84	47	264
	Total in Union, and the portion of Barony,	25	63	38	180	87	272	93	477	205	840	373	1,345

Total *Gross* Annual Value, £28,672 13s 2d Total *Net* Annual Value, £25,317 15s 6d Rate of difference, £22 13s. 2½d per cent.

RICHARD JAMES, Clerk of the Union 20th December, 1841

Note added on the 10th September, 1843.—No alteration in the Valuation has taken place.—R. JAMES

OBSERVATIONS OF THE ASSISTANT COMMISSIONER

This Valuation bears the usual ingredient of being rather under the most liberal lettings, and will, I am persuaded, be found to be considerably below the majority of the Rentals recently made. In other respects I believe it is a sound and good Valuation.

10th January, 1843 CHAS. S. CLEMENTS.

[MAGHERAFELT UNION.]

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Occupiers at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and under £20.	At £20 and upwards.	At £25 and under £30.	At £30 and upwards.	At £35 and under £40.	At £40 and upwards.	At £45 and under £50.	At £50 and upwards.	At £55 and under £60.	At £60 and upwards.	At £65 and under £70.	At £70 and upwards.	At £75 and under £80.	At £80 and upwards.
Co. Cork.																				
Parliamentary Borough of Mallow,	Mallow	1,054	657	104	277	67	273	36	210	43	163	27	120	60	93	26	90	27		
Fermoy Barony, (except portion within the Borough of Mallow,)	Do.	344	90	49	254	31	214	23	190	15	160	24	145	17	121	17	104	07		
Do.	Rathcoole	247	380	106	307	97	149	27	64	13	90	0	49	15	87	3	34	10		
Do.	Mosnalacy	802	140	46	120	28	108	19	90	10	68	11	48	0	68	4	30	23		
Do.	Clyan	160	41	10	101	13	136	13	123	18	116	19	99	15	80	17	80	43		
Do.	Castlegagnan	210	39	11	171	10	159	10	144	14	130	9	113	30	107	25	77	62		
Do.	Dunraile	1,179	641	147	538	168	661	49	286	40	204	30	193	42	160	27	134	97		
Do.	Ballinamona	76	26	11	30	10	30	5	30	1	26	4	26	3	21	4	10	14		
Barrets,	—	533	91	42	162	35	110	25	88	13	93	8	49	10	40	8	37	10		
East Muskerry,	Do.	116	29	17	84	13	67	16	46	0	39	0	21	0	13	7	10	3		
Fermoy,	Imfra	110	24	10	31	3	30	5	33	2	30	2	29	2	26	0	23	21		
Condons and Clongibbons,	Do.	31	1	1	30	4	30	0	26	0	23	1	20	1	16	4	16	14		
Orery and Kilmore,	Do.	10	1	—	9	—	8	—	0	—	0	2	0	—	7	—	7	7		
Do.	Buttevant	458	180	70	342	26	233	24	215	16	159	13	173	37	160	10	123	107		
Do.	Liscarroll	284	174	31	110	11	79	0	98	2	90	4	87	13	65	13	40	23		
Do.	Churchtown	371	261	80	210	16	159	9	142	16	133	10	117	10	107	24	99	56		
Do.	Ballyhoogh	379	141	26	197	10	102	7	91	4	85	0	61	10	70	20	63	63		
Duhallow,	Do.	158	68	10	108	13	94	11	81	8	77	10	80	7	48	12	42	30		
Do.	Kilbahane	667	364	140	610	102	308	70	264	26	187	43	151	61	108	24	77	90		
	Total in Union	8,805	3,147	905	3 608	554	2,788	386	2,100	267	1 824	222	1,547	286	1,320	250	1 020	779		
SUMMARY	Baronies																			
Borough of Mallow,	—	1,054	657	104	677	67	273	53	010	46	163	27	120	60	93	60	90	97		
Co. Cork.	Barrets	533	91	42	159	35	210	26	90	22	60	0	49	13	40	0	37	10		
Do.	Condons and Clongibbons	31	1	1	30	4	29	3	26	3	23	1	20	1	16	4	16	14		
Do.	Duhallow	1,009	503	160	923	116	402	85	347	44	264	43	310	38	157	36	110	93		
Do.	East Muskerry	116	29	17	84	19	67	16	46	0	39	0	21	0	13	7	10	0		
Do.	Fermoy (except portion in the Borough of Mallow)	3,262	1,207	306	1,025	279	1,308	143	954	116	893	92	691	134	602	121	465	384		
Do.	Orery and Kilmore	1,427	659	185	799	89	682	40	924	56	473	63	437	73	402	36	327	259		
		8,808	3,147	905	3 608	554	2 788	385	3,180	267	1 814	222	1,547	286	1,325	250	1,020	779		

Twenty-two of the 1,054 Tenements which constitute the Borough of Mallow are passed through by the Boundary Line, viz.—Under £5, 1; £5 and under £10, 1; £10 and under £15, 3, £20 and under £25, 1, £25 and under £30, 4, £30 and under £35, 3, £40 and under £45, 3, £50 and under £55, 1, over £55, 3

R. Barry, Clerk of the Union. 27th December, 1841.

Note made on the 22nd September, 1842.—No change has taken place in the above except what affects the amount of Gross and Net Value.—The difference in the Value now given and that formerly given, has arisen in consequence of the amount of Tithes being deducted from the former

Total *Gross* Annual Value, £160,698 5s. 3d Total *Net* Annual Value, £149,013 7s 10d Rate of Difference, £12 6s. 7½d. per cent.

R. Barry, Clerk of the Union.

Observations of the Assistant Commissioner

Owing to some difference of opinion between the Guardians and the Valuators, this Valuation can scarcely be deemed complete, and some dissatisfaction has existed upon a comparison with the Valuation of the Fermoy Union, which is, in my opinion, formed upon much too low an estimate.

22nd January, 1843.

W. J. Vesey.

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Number of Tenements, valued for Poor Rates, distinguishing the Number within each of the grades of value specified.

MANORHAMILTON UNION.

Counties in Barony, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5.	At £1 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £30.	At £20 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and under £60.	At £50 and upwards.
Co. Leitrim.																	
Drumahaire,	Manorhamilton,	714	246	323	568	83	155	54	72	15	32	5	22	13	16	1	4
Rosclogher,	Do.	462	260	151	202	52	182	21	50	14	29	7	15	2	5	2	3
Do.	Kiltyclogher,	324	166	108	158	24	30	5	6	1	6	—	5	—	2	—	2
Drumahaire,	Do.	440	281	151	159	20	29	4	6	2	4	—	3	—	2	0	3
Do.	Drumahaire,	791	499	217	420	90	121	26	53	16	50	3	16	0	16	5	4
Do.	Cleonlogher,	332	142	99	101	26	93	6	34	7	25	5	21	5	27	0	21
Do.	Kilnamurry,	462	331	161	281	81	159	50	90	21	50	16	33	6	11	3	5
Do.	Killargs,	661	332	107	259	47	72	11	33	6	14	2	16	5	11	1	6
Do.	Innismagrath,	628	416	164	215	22	33	5	19	3	6	1	6	3	4	1	1
Do.	Drumkerin,	648	509	245	310	54	94	19	49	11	21	4	10	0	6	—	—
Rosclogher,	Roshvar,	746	346	303	380	76	98	11	34	4	15	2	6	0	7	1	2
Do.	Lurganboy,	791	416	259	376	71	121	30	90	7	30	5	16	7	13	4	5
	Total in Union,	7,971	4,010	2,185	3,361	865	1,156	290	479	97	268	46	171	38	125	23	67
SUMMARY.	Baronies.																
Co. Leitrim	Drumahaire,	6,612	2,503	1,429	2,215	454	777	145	343	71	199	33	127	43	69	24	52
Do.	Rosclogher,	1,359	1,507	757	1,146	210	349	49	190	26	70	14	44	15	30	0	10
		7,971	4,010	2,185	3,361	865	1,126	295	479	97	268	46	171	38	125	23	67

Total *Gross* Annual Value, £53,250 4s 4d — Total *Net* Annual Value, £42,324 15s 3½d — Rate of difference £23 2s 10d. per cent.

Thomas Nixon, Clerk of the Union 26th January 1842.

Note made on the 17th September, 1842.—No change has taken place in this Union affecting the above Return, since the date thereof.—Thomas Nixon, Clerk of the Union.

Observations of the Assistant Commissioner.

The Chairman of the Union, N. Lutlus Tottenham, Esq., Glenfarn Hall, Manorhamilton, states "The Poor Law Valuation in the Manorhamilton Union is, deducting the Tithe and Agent's fees, now paid by the Tenants, about a fair letting value, such as a Head Landlord would let it to the occupying Tenants, and as far as I can see was fairly done, considering that *the Valuators had to guess in many cases the number of acres in a Holding* and they were very competent persons, and I do not think in the whole Union an appeal that there was £300 altered in their Valuation of £42,000 a year or thereabouts.

The Clerk of the Guardians states "The Valuators I am aware aimed at putting a moderately fair value on as between Landlord and Tenants and in this I am of opinion they have in a great degree succeeded

The number of objections lodged during the 21 days which the Rate Valuation Books were exhibited was 1 996.—455 were dismissed in 254 cases the Valuators estimates were lowered, and raised in 81 cases, six cases were expunged.

Wm. John Bancoft

29th January, 1842

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Counties or Boro. Baronies, &c.	Electoral Divisions.	Total number of tenements.	Under £5.	At £5 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £30 and under £35.	At £35 and upwards.	At £40 and under £45.	At £45 and upwards.	At £50 and under £60.	At £60 and upwards.
Co. Cork.																	
Parliamentary Borough of Youghal,	Youghal,	1,631	968	291	712	161	449	113	601	76	188	80	112	34	77	23	43
Barony of Imokilly (except portion in the Borough of Youghal),	Youghal,	348	62	30	191	21	151	10	130	10	114	10	99	10	89	11	82
Do.	Aghada,	878	467	105	411	54	356	47	352	23	206	44	182	34	139	24	104
Do.	Cloyne,	893	417	126	476	83	340	63	267	46	202	31	166	40	126	22	83
Do.	Churchtown,	179	47	61	132	24	101	17	67	14	50	10	36	14	22	3	9
Do.	Kilmahon,	180	21	10	73	9	60	6	54	6	48	9	39	11	28	12	26
Do.	Garryvee,	195	14	9	101	10	112	10	102	12	83	10	68	14	54	14	40
Do.	Kilnaednatough,	374	123	76	201	30	170	30	140	17	110	18	92	19	73	12	59
Do.	Clonpriest,	399	47	64	243	30	186	28	158	26	137	18	105	23	81	20	58
Do.	Ightermurragh,	336	168	35	170	29	135	26	109	19	90	9	76	13	63	9	52
Do.	Cahirlistron,	104	66	24	102	18	74	12	62	7	44	2	37	10	30	2	28
Do.	Imogeely,	396	163	30	234	46	176	27	149	29	102	6	73	10	64	18	49
Do.	Killeagh,	312	141	62	171	54	129	17	109	18	93	13	78	14	62	9	48
Do.	Aviagh,	204	71	60	103	62	143	56	91	17	72	16	56	14	42	6	18
Do.	Dungun-	109	43	16	64	12	52	4	39	11	28	9	21	5	16	6	10
Do.	Dungcennsey,	66	7	4	10	12	55	16	43	9	27	9	18	16	18	1	5
Barrymore,	Do.	1,277	91	99	116	31	87	10	60	4	56	3	52	14	49	9	35
Do.	Ballycallaan,	91	0	12	73	18	66	9	47	4	42	4	39	16	34	6	28
Do.	Lisgoold,	997	54	96	290	84	201	42	107	25	186	91	106	86	70	17	65
Do.	Templemourragh,	165	10	15	30	13	17	18	65	12	53	7	42	5	34	8	27
Do.	Carrigboohill,	564	192	82	272	90	230	43	201	99	179	45	139	28	117	30	92
Do.	Midleton,	211	128	86	98	19	64	7	49	8	42	8	36	8	38	1	28
Imokilly,	Do.	896	464	50	358	39	270	67	211	46	144	25	95	21	78	10	64
Do.	Clonmult,	8	12	0	0	—	4	1	4	—	3	—	3	—	0	—	0
Kinnatalloon,	Do.	10	1	1	0	—	0	0	0	1	0	1	0	1	4	1	3
Barrymore,	Do.	63	20	0	42	0	34	4	29	3	25	2	20	7	20	0	18
	Total in Union,	8,065	3,099	1,211	4,987	854	3,770	660	2,930	466	2,266	368	1,800	417	1,447	266	1,030
SUMMARY.	BARONIES.																
Borough of Youghal, Co. Cork.	Barrymore,	1,631	968	291	712	161	449	113	601	76	188	80	112	34	77	23	43
Do.	Imokilly (except portion in the Borough of Youghal),	1,496	485	207	1,017	188	810	186	644	99	526	76	430	69	363	61	264
Do.	Kinnatalloon,	5,544	2,606	749	3,248	537	2,508	410	1,985	365	1,550	241	1,244	313	1,003	160	723
		10	1	1	0	—	0	0	0	1	0	1	0	1	4	1	0
		8,065	3,099	1,211	4,987	854	3,770	660	2,930	466	2,266	368	1,800	417	1,447	266	1,030

Total Gross Annual Value, £188,201 7s. 9½d. Total Net Annual Value, £158,367 1s. Rate of difference, £19 8s per cent.

JAMES COSTER, Clerk of the Union. 27th January, 1848.

Note made on the 15th September, 1848.—No change affecting any part of this Return has been made since it was first transmitted.—JAMES COSTER, Clerk of the Union.

OBSERVATIONS OF THE ASSISTANT COMMISSIONER.

THIS Union comprises a very mixed District, and owing to that circumstance, and to the Hasty of one of the three Valuators, some delay has taken place in completing the Valuation, but the result of the inspection has been satisfactory to the District.

W. J. VOULL.

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Number of Tenements, valued for Poor Rates, distinguishing the Number within each of the grades of value specified.

MILFORD UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £4.	At £4 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co Donegal.																		
Kilmacrenan,	Milford,																	
Do.	Carn,																	
Do.	Rathmelton,																	
Do.	Kilmacrenan,																	
Do.	Doon,																	
Do.	Carnaheat,																	
Do.	Meenagh,																	
Do.	Glinik,																	
Do.	Carrowkeel,																	
Do.	Greenfort,																	
Do.	Ongluvlin,																	
Do.	Rathmullan,																	
	Total in Union, and this portion of the Barony,																	

Valuation not complete.

Ramelton, 17th December, 1842.

John Cassidy, Clerk of the Union.

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MOHILL UNION

Townlands at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £25 and under £30.	At £30 and upwards.	At £35 and under £40.	At £40 and upwards.	At £45 and under £50.	At £50 and upwards.	At £60 and under £70.	At £70 and upwards.	At £80 and upwards.
Co. Leitrim.																	
Mohill,	Mohill,	1,436	1,161	235	236	54	100	26	46	6	33	1	16	6	17	3	11	6
Do.	Annaduff,	901	690	232	235	45	73	6	28	3	16	6	14	6	11	2	3	6
Do.	Annaveagh,	1,041	693	237	308	43	71	16	28	6	13	2	13	6	4	1	2	1
Do.	Rinn,	672	648	303	322	43	73	17	30	3	13	3	10	2	7	1	3	4
Do.	Cloone,	1,183	780	391	450	58	99	63	41	6	16	3	16	3	3	3	6	1
Leitrim,	Eslin,	262	113	77	90	6	13	3	7	1	4	1	6	1	6	–	1	1
Do.	Eslin,	503	133	77	108	18	31	6	13	2	6		4	–	4	1	4	3
Mohill,	Fenagh,	886	610	144	190	60	46	4	30	1	3	1	3	1	4	1	6	6
Do.	Fenagh,	264	141	34	63	3	6	3	3	1	1	–	–	–	–	–	–	
Carrigallen,	Aghavas,	801	669	109	262	43	57	16	14	–	4	1	4	1	6	1	2	1
Do.	Carrigallen,	778	490	643	378	78	100	25	38	13	20	13	16	1	6	–	3	3
Do.	Newtown Gorn,	576	382	145	270	59	128	17	60	10	29	5	54	4	10	9	16	6
Do.	Drumreilly,	660	497	193	172	21	34	9	13	2	4	1	2	1	1	–	–	–
Do.	Mullansmore,	1,190	755	251	425	80	164	24	64	30	60	14	40	6	26	7	30	13
Do.	Gughnaragh,	821	640	142	161	30	39	9	13	4	16	3	6	1	2	–	2	3
	Total in Union,	11,992	7,847	2,940	3,905	631	1,075	199	444	81	234	57	173	30	113	31	81	56
SUMMARY.	Baronies.																	
Co. Leitrim,	Carrigallen,	4,231	3,193	1,190	1,668	265	542	94	236	51	146	36	84	14	58	17	44	27
Do.	Leitrim,	803	503	221	298	55	77	16	30	6	12	1	6	1	1	2	7	1
Do.	Mohill,	6,958	4,049	1,468	1,939	307	440	90	183	27	67	20	76	20	60	12	30	16
		11,992	7,847	2,940	3,905	631	1,075	199	444	81	234	57	173	30	113	31	81	56

Total *Gross* Annual Value, £75,988. Total *Net* Annual Value, £67,310. Rate of difference, £32 16s. 5½d. per cent.

JAMES M'KENNA, Clerk of the Union. 29*nd* January, 1843.

Note made on the 14*th September*, 1842.—No changes have been made since.—JAMES M'KENNA, Clerk of the Union.

OBSERVATIONS OF THE ASSISTANT COMMISSIONER

The Vice-Chairman, Berry Norris, Esq., of Mohill, states "I have paid a great deal of attention to the Valuation of the Mohill Union, and have constantly urged the Valuator to keep to the legal data, namely, what the premises would let for, and I believe this may have made the Valuation higher in this than in other Unions. Still as nearly as I can calculate I think the Valuation is 10 per cent. under the actual letting value, that is, what it would let for to a solvent tenant."

The Clerk of the Guardians states, "I really consider that the Union has been valued at least 10 *ad* 15 *ad* 20 *ad* in the pound, under the real letting value."

Number of objections to the Valuation 304; confirmed 201 nominally reduced 101; dismissed 2

26th January, 1843.

WM. JOHN HANCOCK.

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Number of Tenements, valued for Poor Rates, distinguishing the Number within each of the grades of value specified

MONAGHAN UNION.

Counties of Irish Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £30 and under £35.	At £35 and upwards.	At £40 and under £45.	At £45 and upwards.	At £50 and under £60.	At £60 and upwards.	At £70 and under £80.	At £80 and upwards.
Co. Monaghan																			
Monaghan,	Monaghan,	1,811	449	482	810	196	407	109	341	47	173	30	91	25	96	12	31	19	
Do.	Rackwallane,	531	137	202	394	49	161	27	46	3	19	6	18	3	7	3	4	1	
Do.	Tullaniu,	456	183	185	286	59	111	28	72	21	44	2	25	2	12	2	6	3	
Do.	Tedavnet,	403	125	155	284	64	99	17	56	3	18	1	9	3	8	1	4	4	
Do.	Shesbin,	391	134	131	197	44	63	14	36	4	8	1	4	1	3	2	2	1	
Do.	Scotstown,	548	161	195	328	83	162	36	70	18	34	6	17	6	18	3	7	3	
Do.	Donagh,	460	131	147	266	72	173	42	107	20	68	6	45	12	32	4	13	14	
Do.	Drumsnade,	844	299	184	325	57	61	18	34	2	12	6	11	3	3	2	1	4	
Do.	Clones,	428	148	146	275	64	150	37	66	12	36	3	17	7	13	3	4	2	
Do.	Tullycorbet,	666	600	200	400	93	111	30	66	18	36	6	16	3	8	1	8	2	
Do.	Kilmore,	458	228	165	260	45	60	24	30	4	9	—	5	2	13	1	7	0	
Do.	Caddagh,	153	70	50	107	31	77	30	59	11	29	3	10	3	9	1	4	3	
Do.	Do.	113	7	47	111	34	64	10	43	11	37	7	18	6	4	1	3	2	
Cremorne,	Carnaghane,	396	79	99	278	45	9	13	8	3	7	—	4	2	6	—	4	4	
Monaghan,	Do.	508	225	164	280	80	91	3	36	3	13	4	10	2	15	3	7	0	
Cremorne,	Clonkhoot,	530	184	197	348	58	139	27	74	14	34	6	33	3	9	3	4	6	
Do.	Drumhillagh,	673	169	204	310	104	151	41	36	17	30	3	14	3	1	—	—	—	
Dartrey,	Do.	20	3	3	11	3	3	3	3	—	1	—	1	1	1	—	—	—	
Monaghan,	Killybough,	182	80	73	97	10	24	4	9	—	1	—	1	—	—	—	—	—	
Do.	Do.	122	58	53	64	9	9	2	2	—	—	—	—	—	—	—	—	—	
Trough,	Glasbough,	470	182	114	207	7	115	20	97	14	68	11	56	12	30	4	22	10	
Do.	Emy Vale,	501	262	176	203	70	139	32	52	6	26	3	15	3	15	2	11	9	
Do.	Anketell Grove,	415	157	150	223	74	143	33	69	12	70	5	34	3	19	7	10	3	
Do.	Figullar,	382	79	109	223	86	144	22	76	17	43	7	26	10	18	4	3	0	
Do.	Derrygonla,	348	137	128	212	5	86	7	33	4	24	4	20	16	16	2	0	4	
	Total in Union,	10,565	3,910	3,825	6,775	1,853	2,952	561	1,399	276	748	181	473	165	341	81	196	123	

SUMMARY.																			
Co. Monaghan,	Cremorne,	1,166	414	499	749	137	314	73	147	28	74	10	46	16	50	3	10	13	
Do.	Dartrey,	573	165	254	410	104	160	21	65	17	31	3	14	0	9	2	4	2	
Do.	Monaghan,	6,601	2,374	2,424	4,224	938	1,963	433	876	178	462	91	277	61	186	37	105	68	
Do.	Trough,	2,225	959	717	1,396	674	679	134	329	53	181	20	136	44	100	19	62	45	
		10,565	3,910	3,825	6,779	1,853	2,952	561	1,399	276	748	181	473	165	341	81	186	128	

Total Gross Annual Value, £113,058 5s. 10d. Total Net Annual Value, £84,856 16s. Rate of Differences, £10 5s. 4d. per cent.

JAMES McKNIGHT, Clerk of the Union. 14th January, 1849.

Note made on the 15th September, 1849.—There has not been any change made in the Valuation since this Return was made.—JAMES M'KNIGHT, Clerk of the Union.

OBSERVATIONS OF THE ASSISTANT COMMISSIONER

The Valuation of Monaghan Union is satisfactorily completed. Excepting for the [illegible] which is received in all General Valuations, the Public appears to be below the actual value. I consider the Valuation to be [illegible] with the Assistant Commissioner's Valuation, the difference being [illegible] per cent. [illegible] Valuation which I consider more satisfactory [illegible]

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MOUNTMELLICK UNION

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £10 and under £15.	At £15 and under £20.	At £20 and under £25.	At £25 and under £30.	At £30 and under £35.	At £35 and upwards.	At £40 and under £45.	At £45 and upwards.	At £50 and under £60.	At £60 and under £70.	At £70 and upwards.	At £80 and under £90.	At £90 and upwards.	At £100 and under £150.	At £150 and upwards.	At £200 and upwards.
Queen's County																				
Timoleague,	Mountmellick	1,862	1,493	206	530	110	364	49	164	36	112	20	76	18	56	19	36	39		
Portnahinch,	Do.	918	143	52	36	10	57	3	91	9	18	4	10	1	9	1	8	7		
Timoleague,	Castlebrack	384	267	45	97	7	33	26	46	7	23	1	18	3	17	1	12	11		
Do.	Rosenallis	628	498	90	143	19	72	23	34	10	39	2	17	4	10	6	11	2		
Do.	Kearymore	552	416	71	107	26	66	20	43	2	20	3	18	4	13	2	9	7		
Do.	Cumaslin	443	349	52	94	19	42	5	23	9	18	3	13	4	10	1	6	3		
Portnahinch,	Coolbomaghaw,	467	383	73	174	34	134	21	70	16	49	9	60	9	26	8	23	10		
Do	Ballybritas,	934	373	113	263	40	113	24	77	13	53	9	43	9	35	9	27	10		
Do., outside the Borough of Portarlington,	Portarlington,	500	305	124	207	41	83	18	42	8	20	5	21	4	18	1	14	13		
Borough of Portarlington,	Do.	379	308	93	141	25	79	17	91	9	34	7	25	9	18	9	13	8		
King's County																				
Borough of Portarlington,	Do.	203	179	9	36	3	18	4	13	4	11	1	7	9	6	3	4	1		
Upper Philipstown, outside the Borough of Portarlington,	Do.	186	80	43	154	28	36	9	34	9	30	3	13	9	12	3	7	5		
Do	Cloughback,	249	160	43	60	17	46	11	20	5	13	1	13	9	13	3	13	7		
Do.	East Ballykean,	166	97	38	71	21	38	6	17	2	11	–	6	3	9	1	9	2		
Do.	West Ballykean,	382	219	41	121	19	83	11	36	9	54	9	46	10	30	3	36	19		
Queen's County																				
Portnahinch,	Marybrough,	17	6	9	9	2	6	1	4	–	9	–	3	1	3	1	2	1		
Marybrough, East,	Do.	2,078	1,323	379	694	200	421	81	193	84	164	21	110	31	80	18	68	60		
Marybrough, West,	Ballyin,	717	372	72	143	38	72	20	43	11	20	9	17	6	10	3	9	6		
Do.	Mountrath,	1,417	1,081	155	306	66	131	59	113	26	34	3	39	18	27	1	17	10		
Upper Ossory, Cantred of Upper Woods,	Do.	175	84	24	42	9	16	4	10	1	9	1	9	1	4	1	3	2		
Do.	East Upper Woods,	497	349	69	100	30	59	4	56	19	59	8	42	7	34	9	37	21		
Do.	West Upper Woods,	393	383	90	213	50	130	34	101	17	77	7	66	29	53	10	31	91		
	Total in Union,	12,535	9,714	1,792	3,521	803	2,069	364	1,256	259	962	122	643	148	521	109	373	370		
SUMMARY.	**Baronies.**																			
Borough of Portarlington, King's County		594	417	79	167	91	97	21	66	13	45	8	60	7	24	8	17	0		
	Upper Philipstown, exclusive of Portarlington,	934	532	163	362	75	220	36	146	23	100	15	66	28	71	17	51	34		
Queen's County. Do.	East Marybrough,	2,976	1,362	379	694	200	421	91	193	84	164	21	110	31	80	18	68	36		
Do.	West Do.	2,184	1,613	237	491	91	324	79	155	37	93	11	63	16	42	4	26	22		
Do.	Portnahinch, exclusive of Portarlington,	1,849	1,102	344	688	122	349	82	314	39	168	20	113	19	98	10	74	58		
Do.	Timoleague,	3,749	2,748	582	1,000	141	497	109	318	68	207	31	142	35	121	26	70	80		
Do.	Upper Ossory, Cantred of Upper Woods,	1,918	809	173	407	97	234	39	167	60	166	16	107	20	91	17	81	44		
		12,535	9,714	1,792	3,521	803	2,069	364	1,256	259	962	122	643	148	521	108	373	370		

Total *Gross* Annual Value, £135,416 11s. Total *Net* Annual Value £103,533 2s. 7d Rate of difference, £29 1s 6d per cent.

GEORGE SMITH, Clerk of the Union 17th January, 1843

Note made on the 15th September, 1843.—No change has taken place in the Valuation since the date of my last Return.—GEORGE SMITH, Clerk of the Union.

OBSERVATIONS OF THE ASSISTANT COMMISSIONER.

The Valuation of the Mountmellick Union is stated by the Valuator to be about 20 per cent. below the letting value of land throughout the Union. This on an average

J O'DONOVAN.

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Number of Tenements, valued for Poor Rates, distinguishing the Number within each of the grades of value specified.

MULLINGAR UNION.

County or Town, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £4.	At £4 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £20 and under £25.	At £25 and upwards.	At £30 and under £35.	At £35 and upwards.	At £40 and under £45.	At £45 and upwards.	At £50 and under £60.	At £60 and upwards.	At £70 and under £80.	At £80 and upwards.
Co. Westmeath	Mullingar,	1,481	924	101	557	97	316	49	219	33	170	21	109	22	111	17	89
Moyashel & Magheradernan,	Rathconnell,	641	201	31	286	41	180	27	148	15	101	7	100	26	99	16	73
Do.	Dysart,	245	124	21	121	22	109	12	78	12	66	8	56	10	43	10	38
Rathconrath,	Do.	8	3	—	5	—	2	—	2	—	2	—	2	—	3	—	2
Do.	Churchtown,	296	137	16	92	10	81	6	62	6	54	6	46	16	40	9	26
Moyashel & Magheradernan	Do.	128	61	7	61	11	60	12	49	14	37	9	23	6	20	1	12
Do.	Templeoran,	28	9	9	10	3	17	2	13	2	10	1	8	3	7	1	4
Moyvore	Do.	159	78	16	80	10	64	16	52	13	40	4	30	7	26	3	19
Corkaree	Do.	125	46	10	79	7	61	8	54	10	46	4	42	6	32	8	28
Do.	Multyfarnham,	569	295	47	154	23	117	12	94	9	89	10	73	18	37	4	30
Do.	Taghmon,	278	143	47	135	24	89	15	64	10	54	7	44	9	47	9	31
Leny,	Do.	312	210	44	109	22	113	25	96	6	71	7	63	14	58	11	42
Moygoish,	Do.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Do.	Ballinacarrigy,	657	416	79	248	46	172	25	126	23	101	9	78	20	90	14	49
Moyashel & Magheradernan,	Lynn,	18	7	1	6	—	8	—	6	—	3	—	3	—	3	—	3
Farrallagh,	Do.	251	179	26	102	13	82	12	67	4	55	4	51	6	47	9	40
Do.	Ballacoffey,	674	161	38	118	20	74	13	64	5	41	3	36	5	31	3	26
Do.	Castlehist,	344	196	40	148	16	108	79	90	10	71	3	69	10	47	6	38
Do.	Clonfad,	436	256	42	134	28	101	38	114	17	91	14	69	12	65	14	43
Do.	Newtown,	165	113	28	72	11	43	16	39	6	32	4	16	3	18	3	7
Moyashel,	Do.	369	225	43	146	29	103	22	74	6	63	12	40	10	34	6	24
Do.	Castletown,	641	364	107	267	36	159	23	94	18	69	11	54	15	43	8	29
Do.	Streamstown,	459	235	65	204	33	138	19	86	23	67	9	44	11	35	8	24
Rathconrath,	Killare,	757	418	103	341	60	235	43	156	20	137	24	111	20	87	18	64
Do.	Farcestown,	362	233	41	153	43	118	8	75	7	76	8	63	13	65	12	45
Do.	Rathconrath,	538	290	96	242	33	146	19	91	20	73	11	55	19	42	13	36
Demesne,	Collinstown	450	264	41	135	28	153	19	102	14	107	23	93	21	79	7	40
Delvin,	Castletownleslin,	468	284	68	154	33	115	19	82	4	64	11	69	18	49	9	41
Do.	Killulagh,	240	137	16	103	14	65	7	71	9	64	8	38	6	47	9	49
Fartill,	Raharney,	284	184	35	163	10	66	3	56	3	60	7	47	11	40	6	20
Do.	Kinnegad,	411	200	29	141	17	132	21	99	9	64	8	65	10	47	4	37
Do.	Rathtowel,	467	263	40	201	33	135	42	102	17	90	9	43	7	34	9	27
Do.	Killucan,	426	261	41	185	16	174	17	108	16	91	8	73	16	65	7	40
	Total in Union,	11,830	6,853	1,440	4,977	814	3,531	635	2,037	377	2,102	276	1,726	378	1,440	287	1,073
Summary. Co. Westmeath	Baronies.																
Corkaree,		1,144	604	109	340	73	364	53	338	37	252	34	216	42	182	30	140
Delvin,		786	441	87	257	47	208	36	163	18	158	19	116	33	96	19	78
Demesne,		461	264	41	186	29	165	19	120	14	107	24	93	21	79	7	40
Farrill,		1,697	917	154	616	96	466	85	360	47	263	32	215	44	186	28	143
Farrallagh,		1,924	878	170	620	102	464	84	367	31	272	46	254	46	192	32	148
Moyashel & Magheradernan,		1,410	968	270	176	687	102	311	79	400	46	339	69	280	46	261	174
Moyvore,		1,326	739	216	337	117	371	67	254	44	186	23	144	38	116	22	76
Moygoish,		1,000	466	60	252	38	186	37	178	23	141	22	108	27	92	17	64
Rathconrath,		1,009	1,070	256	285	173	533	74	410	63	300	51	277	55	232	46	161
		11,830	6,853	1,440	4,977	874	3,531	635	2,037	377	2,102	276	1,726	378	1,440	287	1,073

Total Gross Annual Value, £[illegible] Total Net Annual Value, £[illegible] Rate of Abatement, £[illegible] per cent. Rate in the £ [illegible] Total Annual Value of the Union, £[illegible] Total Annual Value of the Union, £[illegible] Total Annual Value of the Union, £[illegible]

Note made on the 30th September, 1844.—No change has taken place in the number of Tenements, or in the Net Annual Value, but a reassessment, £1,774 lbs. 7d., for the greater relief of the Royal Canal, Grand Canal, Co. of Clare Union.

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Baronies	Townlands	Number of Houses	Number of Families	Number of Persons	Number of Acres	Number of Acres in Cultivation	Number of Acres in Meadow	Number of Acres in Pasture	Number of Acres in Bog	Number of Acres in Waste	Number of Acres in Woods	Number of Acres in Mountain	Number of Acres in Plantation	Number of Acres in Turbary	Number of Acres in Water	Number of Acres in Roads	Number of Acres in Other Uses
Co. Kildare.																	
South Salt,	Kill,	672	205	39	171	39	139	18	14	13	90	5	36	5	27	11	69
North Naas,	Bodenstown,	181	50	14	39	13	71	4	61	3	37	4	54	3	29	1	45
Do.	Naas,	1,055	631	148	412	97	360	43	173	50	130	17	90	16	73	12	57
Do.	Rathnoe,	209	78	20	133	12	130	13	37	14	74	5	60	13	55	17	40
South Naas,	Kilkahee,	139	79	19	113	31	67	10	30	8	56	6	42	12	43	4	30
Do.	Carnelway,	137	54	16	73	16	87	6	45	6	40	3	37	3	34	3	28
Do.	Gillowna,	257	140	24	130	18	80	18	67	6	63	6	48	12	44	6	34
Do.	Kilmallan,	56	25	1	2	—	—	—	1	—	—	—	—	—	—	—	—
Kilmallan,	Do.	505	204	39	198	37	100	13	70	12	53	3	30	2	32	5	24
Do.	Do.	130	52	6	57	13	46	7	30	4	30	1	28	6	21	3	16
Naragh and Reban East,	Ualt,	174	101	16	63	16	34	7	42	1	18	6	14	3	9	1	4
Clane,	Clane,	484	238	55	110	17	34	18	47	6	37	1	31	7	30	6	23
Do.	Timahoe,	330	130	41	157	16	56	8	70	6	61	5	55	3	68	8	41
Do.	Downings,	303	101	40	129	17	72	6	63	11	43	1	32	2	54	7	26
Do.	Carragh,	196	32	52	107	10	73	16	88	9	46	4	67	8	33	4	32
Connell,	Kilmeagon,	438	307	76	161	26	68	16	68	8	40	4	41	6	37	6	26
Do.	Old Connell,	175	113	16	60	7	44	2	37	3	36	4	63	3	28	6	23
Do.	New Bridge,	376	246	57	189	27	68	10	60	5	50	7	31	6	44	2	32
Do.	Rathcannan,	249	169	33	30	14	72	6	68	6	40	—	43	10	43	10	32
East Ophaly,	Do.	37	33	3	3	1	1	—	1	—	1	—	1	—	1	1	1
Do.	Kildare,	658	308	109	645	46	145	11	130	10	92	10	79	16	57	11	49
Do.	Ballyane,	578	138	81	114	14	63	16	66	10	39	3	49	19	64	3	33
West Ophaly,	Do.	43	17	3	48	8	20	5	24	6	31	4	16	1	13	—	11
Connell,	Moorfield,	137	158	29	38	6	46	3	30	3	34	5	29	3	27	4	31
East Ophaly,	Do.	30	40	3	30	1	17	6	13	1	14	3	13	3	11	3	9
Co. Dublin																	
Upper Cross,	Ballymore Eustace, *	614	416	84	204	69	120	17	67	7	70	8	68	18	68	8	48
Do.	Blessington,	1	—	—	1	—	1	—	1	—	1	—	1	—	1	—	1
Co. Wicklow.																	
Lower Talbotstown,	Do.	468	171	30	491	51	222	64	161	30	117	12	67	22	86	30	64
Do.	Boynstown,	428	346	58	168	30	111	16	78	10	66	11	36	14	48	6	31
	Total in Union,	8,670	3,987	1,126	3,483	687	2,348	320	1,758	230	1,428	141	1,216	233	1,070	108	845
SUMMARY	Baronies																
Co. Dublin—	Upper Cross,	614	416	84	206	69	121	17	68	7	71	8	64	13	61	8	46
Co. Kildare—	Clane,	1,270	611	159	456	58	267	23	230	33	193	11	159	27	147	25	120
Do.	Connell,	1,489	976	173	824	77	342	42	291	30	283	17	204	34	177	36	140
Do.	Kilculion,	811	350	102	386	60	158	23	141	13	79	7	90	14	55	13	50
Do.	Naragh and Reban East,	171	101	16	63	12	34	7	23	1	18	5	14	3	9	1	4
Do.	South Naas,	1,428	790	187	633	125	442	36	328	36	260	26	204	36	170	23	143
Do.	South Salt,	672	205	39	171	39	139	18	14	13	90	5	36	5	27	11	69
Do.	East Ophaly,	1,920	636	145	884	86	244	32	189	26	160	26	136	29	113	20	84
Do.	West Ophaly,	88	43	17	43	8	30	3	24	3	31	4	16	1	13	—	11
Do.	South Salt,	672	205	39	171	39	139	18	114	13	90	5	36	5	27	11	69
Co. Wicklow,	Lower Talbotstown,	890	420	147	467	64	313	43	239	30	183	30	158	36	161	36	95
		8,970	3,987	1,126	3,483	687	2,348	320	1,758	230	1,428	141	1,216	233	1,070	108	845

Total *Gross* Annual Value, £178,548 15s. 9d. Total *Net* Annual Value, £134,035 5s. 6d. Rate of Difference, £33 11s. 1½d. per cent

* The portion of the County of Dublin in the Division of Ballymore Eustace has been annexed to the Barony of South Naas, County of Kildare but this change does not affect Elections until the time shall expire for which they are registered.

BENJAMIN FAWCET, Clerk of the Union 6th December, 1842.

OBSERVATIONS OF THE ASSISTANT COMMISSIONER

The Valuation of the Naas Union is reputed to be within about a sixth of the rent which a prudent proprietor would expect, and about a third or a fourth under such a letting as would take place if the proprietor let his lands by advertisement to the highest bidder

6th JANUARY, 1843.

R. M. MUSGRAVE.

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Number of Tenements, valued for Poor Rates, distinguishing the Number within each of the grades of value specified.

NAVAN UNION.

Counties at large, Baronies, &c.	Electoral Divisions	Total Number of Tenements	Under £5.	At £5 and under £10	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £30 and under £35.	At £35 and upwards.	At £40 and under £45.	At £45 and upwards.
Co. Meath:															
Lower Deece,	Tara,	18	4	8	12	1	16	—	9	—	9	2	9	3	7
Skreen,	Do.	221	143	16	78	6	62	4	54	2	50	1	43	7	47
Do.	Ardmulcan,	321	90	22	127	27	100	19	73	12	61	8	47	6	39
Do.	Navan,	432	271	28	131	13	103	8	95	12	76	9	64	7	58
Do.	Do.	1,799	1,194	134	395	66	301	68	208	66	139	22	141	30	111
Lower Navan,	Ardbraccan,	853	565	134	198	42	164	17	131	28	104	19	78	24	56
Do.	Do.	80	33	13	34	3	30	3	10	1	17	3	16	1	14
Do.	Bective,	105	44	13	50	13	47	7	37	—	30	3	33	5	27
Upper Navan,	Do.	93	52	7	41	6	64	4	39	5	58	3	52	1	50
Upper Kells,	Donaghpatrick	436	237	37	199	13	82	13	67	19	55	4	43	8	35
Morgallion,	Do.	543	402	44	135	10	80	11	76	8	62	8	67	6	61
Do.	Castlestown,	153	83	18	45	6	35	6	29	2	24	1	23	4	19
Skreen,	Knockstown,	158	97	11	73	9	58	9	40	15	47	1	37	8	29
Lower Duleek,	Do.	427	209	36	182	24	122	17	88	8	81	8	73	18	55
Do.	Paynestown,	405	249	42	164	33	108	16	73	10	57	6	44	10	38
Upper Slane,	Rathkenny,	317	170	32	147	24	115	18	61	11	72	6	67	16	51
Do.	Stackallan,	458	290	80	208	41	126	30	97	13	84	6	81	12	69
Do.	Slane,														
	Total in Union,	6,602	4,272	793	2,329	695	1,540	223	1,206	186	1,035	98	849	179	731
SUMMARY	Baronies.														
Co. Meath,	Lower Deece,	18	4	2	12	1	16	—	9	—	9	—	9	2	9
Do.	Lower Duleek,	505	299	66	233	63	180	39	147	18	109	9	110	26	101
Do.	Upper Kells,	96	52	7	41	6	64	4	39	5	58	3	52	1	50
Do.	Morgallion,	678	399	71	248	31	171	28	148	17	117	9	108	8	99
Do.	Lower Navan,	2,868	1,811	319	837	148	547	87	403	66	318	41	280	64	195
Do.	Upper Navan,	196	97	13	86	13	47	7	37	—	30	3	33	5	27
Do.	Skreen,	697	389	77	379	60	302	60	242	60	208	10	191	24	159
Do.	Upper Slane,	1,178	690	150	508	88	349	65	231	37	179	18	162	41	144
		6,602	4,272	793	2,329	695	1,540	223	1,206	186	1,035	98	849	179	731

Counties at large, Baronies, &c.	Electoral Divisions	At £50 and under £55.	At £55 and upwards.	At £60 and under £65.	At £65 and upwards.	At £70 and under £75.	At £75 and upwards.	At £80 and under £85.	At £85 and upwards.	At £90 and under £95.	At £95 and upwards.	At £100 and under £105.	At £105 and upwards.	At £110 and under £115.	At £115 and upwards.
Co. Meath:															
Lower Deece,	Tara,	1	16	—	9	—	9	—	9	2	9	3	7	4	6
Skreen,	Do.	1	64	2	59	1	43	7	47	1	60	3	34	27	27
Do.	Ardmulcan,	12	103	8	86	12	76	9	67	8	59	8	51	48	48
Do.	Navan,	68	208	66	139	22	141	30	114	15	76	60	42	63	63
Do.	Do.	17	151	28	104	19	78	24	56	9	42	18	18	19	19
Lower Navan,	Ardbraccan,	3	10	1	17	3	16	1	14	1	13	1	12	19	19
Do.	Bective,	—	30	3	30	5	25	5	27	2	16	17	9	31	31
Upper Navan,	Do.	6	58	3	55	1	54	3	51	1	50	3	26	31	31
Upper Kells,	Donaghpatrick	13	67	19	55	4	43	8	35	8	27	8	46	45	45
Morgallion,	Do.	11	76	8	62	8	67	6	61	8	17	8	17	17	17
Do.	Castlestown,	6	30	6	30	2	24	1	23	4	19	8	28	23	23
Skreen,	Knockstown,	9	40	15	47	1	37	8	29	8	47	41	6	47	41
Lower Duleek,	Do.	8	81	8	73	18	55	6	49	4	45	34	11	34	34
Do.	Paynestown,	10	57	6	44	10	38	4	34	8	49	34	8	49	34
Upper Slane,	Rathkenny,	11	72	6	67	16	51	8	43	6	37	27	16	37	27
Do.	Stackallan,	13	84	6	81	12	69	6	63	6	57	27	12	57	27
Do.	Slane,														
	Total in Union,	186	1,035	98	849	179	731	84	670	494	176	494	176	494	176
SUMMARY	Baronies.														
Co. Meath,	Lower Deece,	—	9	—	9	2	9	3	7	4	6	4	6	4	6
Do.	Lower Duleek,	18	147	18	109	9	110	26	101	8	75	68	17	68	17
Do.	Upper Kells,	6	39	5	58	3	52	1	50	8	18	8	18	18	18
Do.	Morgallion,	28	148	17	117	9	108	8	99	8	91	8	83	74	74
Do.	Lower Navan,	87	403	66	318	41	280	64	195	28	138	108	28	108	108
Do.	Upper Navan,	—	30	3	30	5	25	5	27	2	23	19	4	19	19
Do.	Skreen,	60	302	60	242	60	208	10	191	24	159	17	141	124	124
Do.	Upper Slane,	65	231	37	179	18	162	41	144	16	103	88	15	103	88
		186	1,206	186	1,035	98	849	179	731	84	670	494	176	494	176

Total *Gross* Annual Value, £128,281 3s. 1½d. Total *Net* Annual Value, £111 108 2s. 6½d. Rate of difference, £16 7s. 10½d per cent.

RICHARD LACY, Clerk of the Union: 1st January, 1842.

Note made on the 14th September, 1842.—No change affecting the above Return, or the statement referred to in the letter of the 12th *September*, 1842, from the Commissioners, has been made up to this day in the Union.

RICHARD LACY.

OBSERVATIONS OF THE ASSISTANT COMMISSIONER.

The Chairman of the Union, Henry Mansfield, Esq., of Rathkeltown, Navan, states, "I consider the Valuations, as made in the Union of Navan, to be nearly equal to the Rent paid—In some (but very few) instances, above the rent—on the whole, perhaps, the Valuation may be rather high; for rent demanded and paid for land depends on so many other circumstances than the mere value of the land itself that generally Public Valuations are below the annual rent paid; however on the whole our Valuation appeared to give satisfaction."

The Clerk of the Union states, "The Valuations are, upon an nearly adjusted to the real value of property, on an average of years and circumstances in which opinion I am the more confirmed from the paucity in number and the trifling amount of all the objections lodged."

The Guardians dismissed 21 and lowered the Valuator's estimates in 24 cases.

The Guardians appeal against the Valuation when added for 25 days, was on

WM. FOX SLAYTER.

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NENAGH UNION

Townlands, Towns, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5	At £5 and under £10	At £10 and upwards.	At £10 and under £15	At £15 and upwards.	At £15 and under £20	At £20 and upwards.	At £20 and under £25	At £25 and upwards.	At £25 and under £30	At £30 and upwards.	At £30 and under £35	At £35 and upwards.	At £40 and under £50	At £50 and upwards.	At £60 and upwards.
Co. Tipperary																		
Owney and Arra,	Castletown,	314	334	113	183	63	67	14	44	5	30	5	25	8	17	9	10	12
Do.	Templehally,	679	354	127	313	41	93	67	48	4	29	5	24	4	10	2	16	15
Do.	Youghal,	467	232	70	170	27	106	24	79	10	60	4	55	14	32	2	18	10
Do.	Kilmastulla,	304	92	56	112	18	66	9	37	15	38	4	10	2	12	—	16	10
Do.	Burgeshegh,	341	186	77	186	9	71	17	61	8	34	5	26	10	21	5	11	9
Do.	Kilcommoney,	384	151	68	135	43	127	30	84	9	44	8	35	9	27	3	10	16
Do.	Kilocally,	376	59	66	177	49	110	18	70	8	31	11	43	18	54	3	30	15
Do.	Kilnarath,	600	189	97	204	49	117	28	77	17	40	7	32	9	36	5	19	11
Do.	Newport,	662	312	55	266	66	162	26	87	13	71	14	56	14	41	8	27	19
Upper Ormond,	Kilnore,	699	254	158	314	87	176	37	115	20	61	15	59	8	43	9	55	20
Do.	Dolla,	267	90	59	171	28	108	20	55	17	63	7	49	11	30	5	20	26
Do.	Annamoe,	700	326	143	653	93	246	49	171	32	122	27	90	23	53	10	40	30
Do.	Templederry,	244	130	74	198	31	54	18	49	4	37	5	23	10	18	1	8	7
Do.	Ballymackey,	484	328	75	225	82	156	30	121	17	92	15	75	19	56	44	53	32
Do.	Lackaway,	547	231	89	315	68	327	38	172	39	134	16	151	24	85	14	61	47
Do.	Kilruane,	900	107	34	93	14	56	9	45	7	48	5	35	7	26	9	19	13
Lower Ormond,	Nenagh,	1,869	852	280	657	113	377	78	267	31	192	31	141	45	118	31	68	44
Do.	Knigh,	341	58	45	145	33	90	66	57	6	37	5	25	8	33	3	15	12
Do.	Cloghprior,	375	195	30	141	31	109	32	71	12	49	6	37	9	33	4	23	19
Do.	Ardcroney,	396	253	37	150	19	109	11	33	7	72	5	66	18	65	5	46	30
Do.	Kilburrin,	311	143	70	168	31	92	19	67	10	54	6	44	18	38	5	26	20
Do.	Terryglass,	327	184	73	157	20	55	13	63	9	47	4	33	14	34	5	30	15
Do.	Burrisoknane,	555	302	73	186	37	126	19	80	10	90	13	49	18	50	9	27	18
Do.	Cloghjordan,	805	423	101	383	76	261	37	125	26	68	14	65	10	46	9	35	20
Total in Union,		11 088	5,773	2,212	5,800	998	3,097	586	2,130	378	1,584	267	1,179	358	682	156	644	469
SUMMARY— Baronies.																		
Co. Tipperary, Lower Ormond,		4,805	2,501	808	2,004	357	1,176	216	810	144	600	72	433	126	387	62	249	157
Do. Upper Ormond,		3,809	1,448	813	1,641	276	1,020	185	753	132	555	93	433	65	330	54	244	190
Do Ormond and Arra,		3,488	1,824	771	1,054	365	899	177	567	98	399	96	292	75	226	40	151	118
		11,088	5,773	2,212	5,300	998	3,097	586	2,130	378	1,554	267	1,179	358	952	155	644	469

Total *Gross* Annual Value, £179,153 11s 9½d. Total *Net* Annual Value, £136,555 14s 8d. Rate of difference, £23 18s. 3½d per cent.

JOHN O'BRIEN, JUN., Clerk of the Union. Nenagh, 31st December, 1841

Note made on the 16th September, 1842.—No change affecting either the number of Tenements or the amount of Gross and Net Value is yet made, but will in all probability in the course of next month, when it is expected considerable alterations will be made.—JOHN O'BRIEN, JUN.

The Clerk of the Union subsequently remarks.—When the above Statement was made it was considered that alterations would have been made by a revision of the Valuation, but the Board of Guardians at the meeting on the 19th October last, refused to entertain the notice given for revising the Valuation, consequently no alteration affecting either the Number of Tenements, or amount of Gross and Net Value, has been made. 7th November, 1842

OBSERVATIONS OF THE ASSISTANT COMMISSIONER

I have examined this Return of the number of Tenements valued for the Poor Rates in the Nenagh Union, as well as the Valuation from which it has been extracted, and I consider both to be correct, as far as I have been able to ascertain.

1st January, 1842. W. H. T. HAWKEY

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Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

NEWCASTLE UNION.

Counties so large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £6 and upwards.	At £10 and under £15.	At £15 and upwards.	At £16 and under £20.	At £20 and upwards.	At £25 and under £30.	At £30 and upwards.	At £35 and under £40.	At £40 and upwards.	At £45 and under £50.	At £50 and upwards.	At £60 and under £70.	At £70 and upwards.	At £80 and under £90.	At £90 and upwards.
Co. Limerick.																			
Glenquin.	Abbeyfeale,	670	279	41	291	60	250	39	189	60	186	32	193	46	100	23	60	97	71
Do.	Monagea,	734	501	62	666	60	329	60	600	37	250	10	128	60	162	60	67	71	13
Do.	Killonglahane,	262	146	64	114	13	60	20	97	19	47	7	35	11	23	4	17	13	46
Do.	Killeedy,	505	143	68	359	91	303	54	242	68	138	29	133	41	104	17	60	46	61
Do.	Mahoona	492	169	43	319	31	270	60	239	36	160	51	164	52	100	66	61	74	50
Do.	Newcastle,	664	336	76	628	54	262	27	180	60	161	14	131	43	117	16	74	50	7
Do.	Do.	48	17	9	25	5	10	2	10	4	7	2	2	–	1	–	1	1	
Shanid,	Ardagh,	350	163	32	120	60	157	26	104	12	109	9	60	26	81	16	55	43	12
Do.	Rathronan,	240	121	36	130	16	103	10	67	16	77	10	61	21	45	11	22	11	40
Do.	Castletown,	601	468	120	383	60	615	97	144	26	117	18	91	28	73	11	31	40	52
Upper Connello,	Drumcolcher,	406	201	60	305	37	149	20	133	10	102	18	80	60	72	14	40	52	91
Do.	Ballingarry,	1 082	607	125	816	53	303	51	500	60	288	22	308	62	179	27	116	91	20
Do.	Kilmeedy,	520	248	72	372	91	205	60	158	61	136	28	100	37	91	15	44	20	17
Do.	Clonoua,	104	60	24	100	12	68	16	73	5	68	12	53	14	41	10	37	19	31
Do.	Do.	194	60	27	60	20	71	0	61	5	45	0	43	10	41	12	31	19	
Glenquin,	Total in Union.	7,034	3,848	813	3,080	607	2,873	408	2,266	383	1,853	254	1,600	480	1,346	320	797	555	
SUMMARY	Baronies.																		
Co. Limerick.	Connello, Upper,	2,953	1 859	286	1,444	243	1,048	131	816	114	605	165	801	150	445	77	280	509	
Do.	Glenquin,	3,413	1 628	339	1,255	311	1,546	234	1,235	205	1 001	161	720	252	676	151	436	303	
Do.	Shanid,	638	461	78	397	54	279	43	225	39	193	68	183	47	125	24	78	54	
		7,034	3,848	813	3,080	607	2,873	408	2,266	383	1,853	254	1,600	480	1,346	232	797	555	

Total *Gross* Annual Value, £138,646 2s. 5d. Total *Net* Annual Value, £113,218 19s. Rate of difference, £22 12s. 8½d per cent.

Kerry Moore, Clerk of the Union. 19th September, 1849.

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NEW ROSS UNION.

Counties at large. Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5	At £5 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £25 and under £30.	At £30 and upwards.	At £30 and under £35.	At £35 and upwards.	At £35 and under £40.	At £40 and upwards.
Co. Wexford																	
Bantry Barony	New Ross	460	84	167	209	71	258	62	198	51	196	32	95	25	73	16	50	35
New Ross Borough,	Do	1,246	638	161	377	77	266	42	173	76	186	7	61	29	54	19	34	15
Co. Kilkenny.																		
Do.	Rosbercon,	30	6	6	23	5	17	4	12	3	8	–	6	1	6	1	6	4
Ida Barony,	Do	325	59	57	173	42	130	32	88	19	60	9	37	4	51	7	47	33
Do.	Rower	264	30	51	203	46	158	38	112	26	76	17	34	16	37	9	18	13
Do.	Woodstock,	418	172	116	129	40	126	33	93	16	63	10	41	6	31	4	23	19
Gowran Barony,	Do.	187	121	44	72	15	58	9	19	9	7	3	6	1	5	–	1	1
Do.	Ennisnoe,	230	94	31	105	26	126	37	109	16	72	14	54	17	40	7	23	16
Do.	Graigue,	504	202	182	307	98	515	49	157	26	81	9	53	30	47	8	31	15
Ida,	Dysyrtmoon,	455	80	103	346	83	260	43	157	30	119	25	85	23	59	27	33	9
Knocktopher,	Do.	120	30	24	86	16	63	33	40	11	23	6	15	–	2	–	3	6
Co. Wexford.																		
Shelburne,	Fethard,	624	345	149	279	69	139	14	77	6	63	6	64	19	48	3	50	27
Do.	Tintern	690	370	142	414	118	272	68	187	37	99	19	93	14	49	10	23	12
Do.	Duaberry,	767	390	186	441	91	285	58	185	46	106	44	91	12	47	8	35	27
Do.	Whitechurch,	843	78	86	264	42	214	60	187	28	116	21	61	36	60	16	36	28
Bantry,	Do	6	3	–	4	–	4	1	4	1	6	–	3	–	2	–	2	2
Do.	Old Ross,	196	61	64	144	34	96	10	53	8	46	9	54	6	36	6	16	8
Do.	Adamstown,	260	72	33	178	67	98	36	69	6	26	4	21	7	17	5	16	6
Do.	Templeudigan,	493	107	124	289	78	171	41	83	21	52	14	21	10	17	4	7	9
Do.	Carnagh,	177	33	27	156	34	128	18	54	20	78	12	66	16	46	7	52	26
Shelburne,	Do	49	5	7	40	9	36	5	59	16	22	8	18	3	16	2	7	8
Do.	Newhaven,	262	55	32	182	34	120	33	66	15	54	9	41	16	36	4	38	13
Bantry,	Do	97	13	16	36	13	30	14	27	3	13	2	16	4	8	6	4	2
Shelmaliere,	Clongeen,	363	145	138	237	59	130	33	67	11	37	10	33	7	21	2	9	7
Do.	Horetown,	345	169	66	164	59	96	15	48	16	35	6	23	4	17	6	10	6
Co. Carlow.																		
Lower St. Mullins,	St. Mullins,	620	260	264	360	103	266	38	149	38	84	29	61	9	61	6	32	16
	Total in Union,	9,826	5,945	2,263	3,889	1,289	3,077	893	2,388	396	1,579	268	1,073	292	896	195	529	347

SUMMARY	Baronies																
Borough of New Ross,		1,273	673	129	402	83	273	67	191	77	144	7	67	21	56	26	30	10
Co. Wexford,		1,037	420	438	1,187	206	717	183	521	96	341	41	201	98	196	38	153	84
Do.		2,744	1,168	386	1,026	356	1,040	330	884	149	484	79	311	62	241	37	128	120
Do.		734	304	214	421	103	267	58	105	21	79	16	49	11	33	7	23	15
Co. Kilkenny,		1,116	466	287	630	190	881	92	302	45	196	26	118	44	60	15	45	61
Do		1,330	370	300	960	217	660	140	446	57	260	59	217	57	158	43	101	58
Do.		176	30	34	96	16	82	33	46	11	22	6	12	–	3	–	3	3
Co Carlow,		616	360	264	365	130	366	63	146	33	84	29	61	9	61	6	32	16
		9,826	5,945	2,263	3,889	1,289	3,077	893	2,388	396	1,579	268	1,073	292	896	195	529	347

Total Gross Annual Value, £146,565 17s Total Net Annual Value, £110,137 16s Ratio of difference, £36 6s. 5½d per cent.

Thomas Harmon, Clerk of the Union 31st November, 1842.

Observations of the Assistant Commissioner.

In answer to an inquiry from the Valuator, what he considers the average Rate of difference existing between the rating value of the New Ross Union, and the rents which solvent Tenants might be reasonably expected to pay, he replies:—"I consider there ought to be none, and in confirmation of my opinion I would refer to the Returns of those Noblemen and Gentlemen in the Union, whose Tenants have their lands for a reasonable rent, and whose Valuation almost invariably amounts to, and in some instances exceeds the rent received, namely, Lord Clifden, Mr Tighe, Mr. J. Goff, Mr Colclough, and the greater part of the Marquess of Ely's Estate."

R. M Moseberry

9th January, 1843.

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Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

NEWRY UNION

Counties & Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £25 and under £30.	At £30 and upwards.	At £30 and under £35.	At £35 and upwards.	At £35 and under £40.	At £40 and upwards.
Co. Down																	
Iveagh Upper,	Newry,	89	60	13	26	6	6	2	2	—	—	—	—	—	—	—	—
Newry Lordship (outside of Borough)	Do.	372	318	146	200	41	119	25	71	10	42	7	30	8	22	6	16
Borough of Newry,	Do.	1,358	969	362	889	169	497	79	397	66	307	67	108	74	161	40	87
Co. Armagh.																	
Borough of Newry	Ballybot,	357	357	237	330	59	295	56	204	40	154	21	114	46	93	16	60
Other Wds. (outside of Newry Bor.)	Do	616	293	146	250	52	71	13	30	6	24	9	17	4	14	5	13
Other Lewes,	Do.	106	60	68	43	9	15	3	6	1	6	2	3	—	—	—	—
Co. Down																	
Newry Lordship,	Ouley,	522	311	120	211	31	180	37	143	30	71	14	45	17	31	8	14
Do.	Creharn,	694	444	141	250	57	189	10	52	16	33	3	15	4	10	6	8
Iveagh Upper,	Donaghmore,	458	291	72	201	56	163	39	107	25	78	10	43	27	40	9	13
Do.	Glen,	297	60	60	137	53	171	34	115	31	73	20	46	14	28	5	11
Do.	Warrenpoint,	820	352	233	607	140	254	44	106	31	84	7	36	15	36	4	11
Do.	Upper Clonallan,	853	330	204	372	44	73	19	29	8	16	1	6	1	4	3	3
Do.	Rathfriland,	1,123	700	310	543	137	250	45	90	25	61	7	26	16	61	9	6
Do.	Drumgath,	485	233	133	342	47	87	21	48	9	19	6	10	4	7	2	3
Do.	Hillstown,	946	316	130	220	59	66	16	31	9	19	5	10	2	6	6	3
Do	Clendiff	651	426	178	250	49	76	13	35	6	17	3	9	3	7	6	4
Co. Armagh.																	
Orior Lower,	Points Pass,	1,036	618	237	511	136	274	71	146	33	73	15	40	14	35	9	11
Do.	Mullaghglass,	121	67	10	54	22	36	4	15	3	9	2	7	—	4	3	4
Orior Upper,	Do	226	104	67	101	44	54	13	30	14	31	7	17	9	16	9	6
Do.	Tullyhappy,	173	56	28	47	8	10	4	11	2	7	2	5	0	3	1	1
Orior Lower,	Do.	317	235	138	202	60	134	60	90	63	40	7	26	19	19	4	7
Orior Upper,	Jonesborough,	841	698	113	169	25	45	8	26	7	14	1	7	4	6	—	6
Do.	Ballyg	491	412	178	319	21	41	9	26	5	11	2	7	9	6	—	6
Do.	Camlough,	840	615	198	322	79	124	32	45	16	30	5	15	3	8	3	6
Do.	Forkhill,	798	605	187	204	60	47	5	17	5	13	—	8	0	6	3	2
Do.	Lathorgel,	640	480	137	199	27	43	6	16	2	7	1	7	0	6	3	1
Do.	Belleek,	916	177	83	120	28	67	13	60	7	14	6	7	4	4	—	—
Lower Fews,	Do	619	147	78	165	44	97	26	43	11	30	3	19	7	0	0	—
Do.	Mountnorris,	46	21	9	68	19	23	6	10	6	6	—	3	3	3	—	—
Orior Lower,	Do.	660	601	92	270	88	180	37	101	36	74	14	59	19	60	6	12
Upper Fews,	Ballymoyer,	835	237	161	302	73	122	26	60	16	38	3	12	3	9	2	6
	Total in Union,	18,567	10,627	4,326	8,100	1,763	3,608	733	2,030	479	1,307	214	628	296	614	169	318

SUMMARY	Baronies																
Newry Borough,		2,746	1,320	620	1,419	246	706	130	541	109	421	68	219	114	254	69	140
Co. Down,	Newry Lordship (exclusive of Bor.)	1,764	973	411	801	179	415	65	231	57	146	24	95	34	69	17	41
Co. Armagh,	Upper Iveagh,	5,842	2,990	1,556	2,546	604	1,164	295	495	156	358	64	199	81	138	23	57
Do.	Lower Fews,	881	166	41	153	36	112	26	59	14	28	3	14	3	11	3	5
Do.	Upper Fews,	880	237	161	302	73	122	26	60	16	38	3	12	3	9	2	6
Do.	Lower Orior,	2,350	1,181	313	1,179	317	664	141	348	94	208	41	174	60	72	18	54
Do.	Upper Orior (exclusive of Newry)	8,268	3,670	1,160	1,677	334	815	96	348	24	140	34	88	26	64	16	35
		18,567	10,627	4,326	8,100	1,763	3,608	733	2,030	479	1,307	214	628	296	614	169	318

Total Gross Annual Value, £103,971— Total Net Annual Value, £71,040— Rate of difference, £30 5s. 6½d. per cent.

Observations on the Annexed Tabulated Statements.

The Valuation of the Newry Union is tolerably uniform; I believe it to be 10 per cent under the actual rent obtained. The Statements in line been considered fairly, and I think it will prove satisfactory to the Guardians.

Michael Smith, Clerk of the Union. 29th September, 1862.

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NEWTOWNARDS UNION

Counties and Baronies, Townlands, &c.	Electoral Divisions.	Total number of Tenements	Under £5.	At £5 and under £10.	At £10 and upwards.	At £15 and under £16.	At £16 and upwards.	At £18 and under £20.	At £19 and upwards.	At £20 and under £25.	At £25 and upwards.	At £30 and under £35.	At £35 and upwards.	At £40 and under £45.	At £45 and upwards.	At £50 and under £55.	At £55 and upwards.	At £60 and under £65.	At £65 and upwards.	At £70 and upwards.
Co. Down																				
Ards,	Newtownards,	1,760	1,336	201	447	122	246	42	116	38	77	16	61	24	35	5	11	6		
Do.	Movanteuvar,	494	262	69	173	31	137	27	106	27	79	12	62	24	40	7	10	6		
Do.	Greyabbey,	867	438	38	222	40	182	16	90	8	72	14	58	31	55	13	24	12		
Do.	Kircubbin,	576	426	30	256	43	167	26	114	14	86	16	71	21	61	13	40	21		
Do.	Ballyhalbert,	732	484	70	606	53	153	60	97	10	77	9	61	20	53	7	33	20		
Do.	Donaghadee,	1,593	930	147	663	66	396	30	146	27	105	14	88	26	64	16	38	12		
Do.	Carrowdore,	690	463	70	243	39	175	40	146	17	104	23	67	31	52	16	34	16		
Do.	Ballywalter,	426	250	66	137	31	101	16	85	15	67	13	54	14	41	6	27	10		
Do.	Bangor,	1,728	1,170	200	565	100	355	31	250	43	210	36	172	56	156	33	84	61		
Lower Castlereagh,	Do.	185	63	20	158	10	110	10	100	15	83	13	74	66	61	14	35	16		
Do	Newtownards, S.	1,321	910	66	369	54	305	41	149	66	158	17	73	28	53	16	33	17		
Do.	Comber,	893	609	38	231	94	203	38	140	26	114	14	88	27	74	16	47	61		
Do.	Ballymenaff,	382	141	16	191	35	175	32	143	25	120	14	87	33	73	14	40	26		
Upper Castlereagh,	Ballygowan,	440	261	61	179	4	116	28	71	10	49	13	38	14	28	5	11	6		
Do.	Do.	116	67	30	70	24	48	7	28	10	18	8	8	9	3	—	1	1		
Do.	Moneyrea,	71	12	9	59	60	59	0	26	6	18	6	12	6	4	—	6	6		
Lower Castlereagh,	Do.	426	233	42	185	28	149	25	110	38	53	11	71	25	38	16	30	28		
Do.	Kilmood,	535	289	52	306	38	195	30	148	32	116	17	99	31	73	21	42	61		
Do.	Tullynakill,	317	178	40	137	17	97	16	80	17	64	16	47	16	34	6	10	13		
Ards,	Do.	7	2	—	5	2	3	0	4	1	1	—	—	—	—	—	—	—		
Dufferin,	Do.	34	26	0	30	0	22	0	10	2	10	2	8	3	5	0	1	0	0	
	Total in Union,	13,017	8,569	1,410	4,467	850	3,038	550	2,182	401	1,682	272	1,281	448	1,000	237	606	389		
SUMMARY	Baronies—																			
Co. Down,	Ards,	8,430	5,796	551	2,834	610	1,893	277	1,158	203	880	140	686	248	540	154	237	173		
Do.	Lower Castlereagh,	4,346	2,887	455	1,030	278	1,294	225	966	193	731	112	558	190	470	102	322	198		
Do.	Upper Do.,	187	40	39	134	84	63	19	46	13	33	13	20	4	7	—	3	0		
Do.	Dufferin,	34	26	0	30	0	22	0	10	2	10	0	8	3	5	1	0	2		
		13,017	8,569	1,410	4,467	850	3,038	550	2,182	401	1,682	272	1,281	448	1,000	237	563	388		

Total *Gross* Annual Value, £143,243 0s. 2d. Total *Net* Annual Value, £129,007 Rate of Allowance, £10 5s. 5½d. per cent.

ROBERT BROWN, Clerk of the Union.

OBSERVATIONS OF THE ASSISTANT COMMISSIONERS.

The Newtownards Valuation is in accordance with the Act of Parliament, except that the tendency of all Public Valuations is to be below the actual value. This tendency in the Newtownards Union has operated to the extent of 5 or 10 per cent., but otherwise it is a satisfactory Valuation.

3rd February, 1862

EDWARD GULSON.

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Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified

NEWTOWN LIMAVADY UNION

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £30 and under £35.	At £35 and upwards.	At £40 and under £45.	At £45 and upwards.	At £50 and under £55.	At £55 and upwards.
Co. Londonderry																	
Keenaghi,	Newtown Limavady,	917	348	119	209	56	180	32	159	14	71	9	57	52	49	9	60	19
Do.	Prehilli,	208	31	41	208	48	107	24	124	20	106	66	74	34	62	7	28	21
Do.	Keady,	101	10	22	111	21	49	14	68	18	54	19	36	13	20	4	7	3
Do.	Limlane,	163	10	39	160	36	125	20	59	28	89	13	41	10	28	9	19	0
Do.	Galvin,	203	7	54	139	31	152	40	111	20	71	21	31	10	39	5	11	0
Do.	Sraw,	244	63	54	178	42	91	19	49	10	30	2	19	4	7	1	6	2
Do.	Drum,	314	93	149	281	66	73	13	54	8	15	7	9	—	1	—	1	1
Do.	Dungiven,	390	149	93	238	67	140	25	78	18	65	9	35	14	26	9	12	9
Do.	Glenshane,	234	60	93	184	54	91	10	37	7	17	2	18	2	8	1	3	2
Do.	Owenreagh,	101	47	26	117	26	39	19	29	5	19	3	14	5	11	3	3	3
Do.	The Highlands,	291	63	79	106	33	117	16	54	10	49	7	30	10	32	7	15	7
Do.	Myroe,	192	19	7	110	14	106	14	66	6	91	13	79	19	50	11	40	31
Do.	Aghanloo,	163	19	20	151	24	151	30	107	11	87	20	72	24	53	13	66	13
Do.	Bellarena,	131	19	30	118	36	79	13	47	9	34	2	21	15	21	6	11	2
Do.	Banvan,	128	11	47	117	17	79	16	53	14	43	9	29	19	21	2	2	2
Do.	Fenny,	10	26	23	36	16	64	6	19	6	9	1	9	—	3	—	2	2
Do.	Do.	130	35	64	85	11	21	4	10	6	9	—	9	1	3	2	6	1
Tyrkeeran,	Faughanvale,	175	19	44	167	43	113	27	80	14	83	7	19	9	12	9	19	2
Do.	Do.	209	63	82	200	42	124	31	76	16	55	19	60	11	28	19	19	2
Do.	Do.	9	1	2	4	1	1	—	—	—	—	—	—	—	—	—	—	—
Do.	Ballykelly,	170	47	49	139	60	36	22	75	9	43	19	40	10	33	2	20	14
Do.	Do.																	
Keenaghi,																		
	Total in Union,	4,866	1,174	1,172	3,192	710	2,020	366	1,310	227	944	291	687	229	486	106	267	181
SUMMARY	Baronies.																	
Co. Londonderry.	Keenaghi,	3,707	1,057	979	3,749	587	1,701	314	1 184	224	856	278	629	206	449	84	240	140
Do.	Tyrkeeran,	559	117	193	453	119	319	52	146	33	94	13	61	21	38	19	17	9
		4,866	1,174	1,172	3 192	710	2,020	366	1,310	227	944	291	687	229	486	106	267	181

Total *Gross* Annual Value, £78,896 6s 2d. Total *Net* Annual Value, £65,666 8s 10d. Rate of difference, £13 16s. 8d per cent.

Robert Ross, Clerk of the Union. Newtown Limavady, 24th December, 1861

Note made on the 15th September, 1862.—No change affecting either the number of Tenements or Valuation of this Union has been made since this Return was made out.—Robert Ross.

Observations of the Assistant Commissioner.

This is a good Valuation, conducted according to the spirit and intention of the Act

Chas. S. Clements

10th January, 1863.

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OLDCASTLE UNION.

Counties of Poor Districts, &c.	Electoral Divisions	Total Number of Tenements	Under £5	£5 and under £10.	£10 and upwards.	£10 and under £15	£15 and upwards.	£15 and under £20.	£20 and upwards.	£20 and under £25.	£25 and upwards.	£25 and under £30.	£30 and upwards.	£30 and under £35.	£35 and upwards.	£35 and under £40.	£40 and upwards.
Co. Meath.																	
Demifore,	Oldcastle,	764	469	111	362	31	191	98	160	25	97	14	72	17	96	10	41	31
Do.	Killen,	159	87	26	102	12	77	13	62	11	47	5	32	12	31	4	19	15
Do.	Moyle,	252	30	34	144	18	60	27	62	3	29	7	26	2	22	3	14	12
Do.	Longhorew,	138	46	28	82	15	70	12	58	3	43	7	31	3	24	3	13	10
Do.	Kilnlem,	224	49	48	173	37	127	26	90	11	62	13	31	7	41	3	34	26
Do.	Crossakiel,	91	3	3	65	9	60	4	41	3	37	5	30	–	30	–	30	33
Upper Kells,	Do.	91	37	9	54	13	48	8	33	7	26	–	21	9	21	3	12	10
Co. Westmeath.																		
Demifore,	Castlepollard,	329	208	97	239	64	142	24	78	20	54	6	34	2	26	2	10	17
Do.	Fore,	249	133	60	226	47	187	22	80	9	59	3	45	10	46	3	31	28
Delvin,	Do.	173	93	43	130	24	78	21	54	13	33	3	23	3	31	3	18	15
Co. Cavan.																		
Castlerahan,	Munterconnat,	290	83	52	211	37	163	36	102	17	66	3	43	17	40	6	23	15
Do.	Virginia,	766	342	269	416	104	206	43	103	21	39	9	30	15	30	7	19	9
Do.	Castlerahan,	710	252	326	375	81	154	26	73	19	35	4	23	6	18	6	12	9
Do.	Ballymanaduff,	662	327	501	343	91	143	24	91	15	37	7	29	5	16	5	7	4
Upper Loughtee,	Do.	50	15	8	14	2	6	3	4	–	1	–	1	1	1	–	–	–
Clanmahon,	Kilbride,	504	198	173	303	59	134	16	75	17	57	10	45	11	50	3	18	10
	Total in Union,	5,600	2,480	1,613	3,102	666	1,703	383	1,162	195	740	99	551	149	452	90	316	244
SUMMARY.	Baronies.																	
Co. Cavan,	Castlerahan,	2,427	1,085	700	1,241	303	841	141	333	90	197	28	139	40	133	23	57	57
Do.	Clanmahon,	504	198	173	303	59	134	16	75	17	57	10	45	11	50	3	18	10
Do.	Upper Loughtee,	50	15	8	14	2	6	3	4	–	1	–	1	1	1	–	–	–
Co. Meath,	Demifore,	1,379	662	283	877	190	555	100	443	57	318	46	281	49	205	25	100	101
Do.	Upper Kells,	91	37	9	54	13	48	8	33	7	26	–	21	9	21	3	12	10
Co. Westmeath,	Delvin,	173	93	43	130	24	78	21	54	13	33	3	23	3	31	3	18	15
Do.	Demifore,	834	472	196	485	121	209	42	156	39	110	12	89	21	71	10	50	43
		5,600	2,480	1,413	3,102	666	1,703	383	1,162	195	740	99	551	149	452	90	316	244

Total *Gross* Annual Value, £39,770 18s 2d. Total *Net* Annual Value, £70,241. Ratio of difference, £324 19s. 4½d. per cent.

JAMES JOHNSTON, Clerk of the Union—22nd December, 1842.

Note made on the 24th September, 1843.—No change affecting either the above Return, or the accompanying Statement [of Gross and Net Value,] has been made in the Valuation of the Oldcastle Union.—JAMES JOHNSTON

OBSERVATIONS OF THE ASSISTANT COMMISSIONER

The Chairman of the Union, J. W. Naper, Esq., of Longhorew, states, "I think the Valuation of the Oldcastle Union rather high and above the letting value, but in almost every case that came before us and which I put for the opinion of the Board, and we had two or three full meetings, the members were in general unanimously of opinion the land would let for the value put on it, and I think in every case the Valuators showed they knew what they were about."

The Clerk of the Guardians states, "I have no hesitation in stating that the rated value of this Union approximates as near to the actual value of property as could possibly be expected. The prevailing opinion is that the Valuation is too high, especially when compared with the neighbouring Unions; but I am decidedly of opinion that the Valuation of the Union is about the fair letting value of the property on an average of years and circumstances."

The objections lodged against the Valuation when exhibited for 21 days, were 181. The Guardians dismissed 118, lowered the Valuator's estimates in 4 cases, and altered the quantity in the arrentable contents in 64 cases

7th January, 1843. WM. JOHN HANCOCK.

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Number of Tenements, valued for Poor Rates, distinguishing the Number within each of the grades of value specified.

OMAGH UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £4.	At £4 and under £10.	At £10 and upwards.	At £5 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £30 and upwards.	At £30 and under £35.	At £35 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Tyrone.																		
Strabane,	Omagh,	225	116	81	116	93	59	8	56	5	22	3	20	3	14	3	11	3
Omagh,	Do.	225	205	145	276	74	221	49	142	31	90	21	37	25	48	3	21	13
Do.	Longhanscrory,	313	182	43	54	3	11	3	8	1	2	–	1	–	1	1	1	–
Do.	Carrickmore,	231	203	90	46	4	3	–	3	3	3	–	–	–	–	–	–	–
Do.	Creggan,	135	136	16	16	3	4	–	3	–	3	–	3	3	3	–	–	–
Do.	Altcour,	350	216	87	116	31	28	1	7	4	3	1	2	–	1	–	1	1
Do.	Six Mile Cross,	291	93	171	231	99	40	19	21	4	5	3	3	–	–	–	–	–
Do.	Mullaghalun,	259	81	106	174	98	68	19	30	3	14	4	9	2	3	3	5	1
Do.	Camowen,	249	63	98	186	46	96	90	45	7	28	13	21	3	11	4	3	3
Do.	Beragh,	489	245	113	154	49	60	11	26	3	16	–	5	3	3	3	3	1
Do.	Derwehrey,	336	31	77	172	86	96	16	36	11	21	5	15	3	3	3	3	1
Do.	Tullycleone,	339	94	120	236	52	100	21	45	13	37	3	17	4	3	3	3	3
Do.	Drumore,	432	213	114	223	90	109	26	55	12	32	10	20	7	13	2	3	1
Do.	Greenan,	266	136	113	183	53	96	13	23	6	13	2	7	1	3	1	4	3
Do.	Camearty,	177	34	96	143	37	84	13	47	11	31	8	20	5	14	3	3	1
Do.	Drumquin,	303	113	100	187	45	78	11	36	7	19	3	15	5	7	1	1	–
Do.	Mullinahaw,	263	71	164	191	45	87	21	42	3	31	9	13	3	4	1	1	–
Do.	Clonabogan,	357	137	108	98	21	31	10	43	11	24	3	13	3	13	1	2	1
Do.	Longhanock,	324	45	70	200	96	123	19	77	22	48	13	26	10	26	3	13	7
Do.	Seskinore,	372	90	84	160	61	100	34	31	11	27	3	13	4	11	3	7	4
Clogher,	Do.	115	34	45	81	31	36	3	18	4	9	1	2	–	1	1	1	–
Do.	Derrylaird,	356	138	100	175	45	75	3	23	8	15	7	11	3	4	–	3	1
Do.	Fintona,	643	390	143	240	59	103	25	51	14	28	3	14	4	6	3	4	1
Do.	Fallagharty,	64	26	53	96	12	28	4	15	2	3	1	7	4	3	2	3	–
Omagh,	Do.	174	39	81	156	56	84	13	48	8	29	8	31	11	18	–	3	3
Do.	Taisnoyle,	36	3	3	18	5	13	3	13	3	13	1	3	4	4	–	–	–
Clogher	Do.	320	108	112	171	52	49	11	17	3	3	1	3	2	3	–	–	–
Strabane,	Mountjoy Forest, East,	212	103	54	109	21	55	11	34	13	23	3	13	3	13	1	7	3
Do.	Mountjoy Forest, West,	236	101	70	138	24	56	17	44	7	27	3	16	3	13	1	5	3
Do.	Garmoyen,	178	84	66	124	23	50	15	38	7	17	3	13	3	6	–	–	–
Do.	Dunkineo,	257	115	94	142	53	49	3	19	4	13	3	3	1	1	–	–	–
Do.	Monastlick,	213	83	95	196	32	55	1	7	3	5	–	4	3	4	–	1	1
Do.	Killyclogher,	176	43	72	121	29	46	15	28	7	17	2	15	3	3	–	2	3
	Total in Union,	9,104	4,064	2,767	5,013	1,115	2,248	446	1,187	261	681	156	420	145	266	84	121	67
SUMMARY	Baronies.																	
Co. Tyrone,	Clogher,	1,479	789	483	713	168	266	60	124	31	66	16	37	13	21	3	3	3
Do.	Omagh,	6,136	2,713	1,854	3,417	773	1,585	352	807	189	483	112	300	108	199	44	80	41
Do.	Strabane,	1,490	562	430	874	176	374	68	156	45	132	28	83	26	37	4	27	23
		9,104	4,064	2,767	5,013	1,115	2,248	446	1,187	261	681	154	420	145	266	84	121	67

Total *Gross* Annual Value, £37,326 13s. Total *Net* Annual Value, £25,350 10s. Rate of difference, £30 per cent.

JOHN M'KINNEY, Clerk of the Union. 24th November, 1849.

OBSERVATIONS ON THE ASSISTANT COMMISSIONERS.

This Valuation has been carefully executed, and is decidedly far under the letting value. Notwithstanding my having remarked upon this the Valuators made considerable reductions on their own responsibility, after the public exhibition.

LUKE S. O'TOOLE.

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PARSONSTOWN UNION

Counties at large, Baronies, &c.	Baronies Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £35.	At £30 and upwards.	At £35 and under £40.	At £35 and upwards.	At £40 and under £45.	At £40 and upwards.
King's County																			
Ballybritt,	Parsonstown,	2,677	1,109	221	388	130	947	97	917	28	135	29	122	37	59	50	58	22	
Do.	Seskryrane,	167	80	24	81	14	87	6	45	4	97	0	53	0	67	4	18	14	
Do.	Kinnitty,	278	110	68	105	37	80	13	82	11	56	10	46	8	55	7	27	20	
Do.	Lemy,	138	42	17	84	0	46	7	40	2	60	—	31	0	31	0	31	16	
Do.	Kilcolmon,	70	26	10	44	3	60	2	10	2	17	2	15	3	13	6	8	4	
Clonlisk,	Do.	135	70	43	74	13	52	9	30	1	25	2	14	1	12	1	11	10	
Eglish,	Drumsallen,	346	144	84	202	35	138	35	103	10	81	12	69	21	55	7	30	22	
Do.	Eglish,	479	260	69	139	62	100	24	62	10	38	8	28	0	28	4	17	15	
Ballybeg,	Frankford,	1,701	454	159	321	55	180	39	121	25	98	8	58	13	67	10	47	21	
Garryeastle,	Ferbane,	458	213	107	248	62	106	33	64	12	61	6	43	14	34	8	30	14	
Do.	Lemonaghan,	497	177	78	236	55	147	23	100	12	70	17	57	13	50	5	31	26	
Do.	Shannonbridge,	340	160	80	208	64	108	24	94	22	70	13	48	15	36	10	18	3	
Do.	Tisaran,	109	60	53	119	21	67	12	40	7	34	10	27	4	17	4	13	0	
Do.	Shannonbarbour,	300	182	108	268	60	160	29	109	35	74	9	48	13	40	6	35	22	
Do.	Banagher,	780	479	195	310	69	184	38	115	18	82	17	59	21	46	6	36	19	
Do.	Lusmagh,	267	184	84	116	12	35	8	47	4	36	3	30	10	23	0	18	17	
Co. Tipperary																			
Lower Ormond,	Borrha,	298	192	49	170	43	121	19	59	11	30	7	30	3	61	4	40	30	
Do.	Lorrha,	435	204	98	231	41	143	35	102	17	67	9	52	16	41	8	31	26	
Do.	Lockeen,	322	172	49	150	38	104	14	81	10	67	11	62	15	41	10	28	15	
Do.	Aghlisclogheane,	212	130	40	111	18	66	17	48	10	51	3	21	7	16	0	0	0	
Do.	Uskeane,	201	89	43	110	37	70	13	48	6	37	3	27	0	19	4	12	8	
Do.	Ballingarry,	108	102	38	50	12	31	7	30	0	23	4	20	3	22	1	16	18	
	Total in Union,	8,754	4,050	1,593	4,084	809	2,491	488	1,098	270	1,235	102	360	250	788	146	520	384	
SUMMARY:	Baronies.																		
King's County,	Ballybritt,	3,294	1,372	350	591	285	571	35	209	47	202	47	240	99	130	48	135	82	
Do.	Clonlisk,	139	76	49	74	13	52	9	30	1	15	0	14	1	12	1	11	10	
Do.	Eglish,	825	434	153	491	73	238	49	165	20	119	17	90	27	73	11	46	36	
Do.	Ballybeg,	798	434	159	331	69	186	46	101	60	88	8	58	13	67	10	47	31	
Do.	Garryeastle,	3,051	1,560	500	1,481	293	861	148	588	158	430	73	331	164	258	42	164	118	
Co. Tipperary,	Lower Ormond,	1,260	783	236	670	164	479	106	400	67	261	42	234	48	159	27	101	114	
		8,754	4,050	1,593	4,084	809	2,491	488	1,098	270	1,235	102	360	250	788	146	520	384	

Total *Gross* Annual Value, £138,647 10s. 10d. Total *Net* Annual Value, £109,505 14s. Rate of difference, £29 15s 21d. per cent.

Note made on the 16th September, 1842.—Up to the period, there has no change taken place in the Return as stated above.—RICHARD ROBINSON, Clerk of the Union. 5th JANUARY, 1842.

OBSERVATIONS BY THE ASSISTANT COMMISSIONER.

The Valuation of the Parsonstown Union was made by Messrs. George Mitchell, Civil Engineer, and Thomas Abbott, Land Surveyor. I have recently gone through parts of the Valuation Book, and judging, by the comparative value of several demesnes and farms, I should say that there exists a want of uniformity in the Valuation. In some instances I considered farms to be put down at least 30 per cent. under their letting value, (this particularly applies to some of the best lands in the Union,) while in other instances, I considered the buildings to be at or near their full letting value.

11th JANUARY, 1842. JOSEPH BYRNE.

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Number of Tenements, valued for Poor Rates, distinguishing the Number within each of the grades of value specified

RATHDOWN UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £30 and under £35.	At £35 and upwards.	At £40 and under £45.	At £45 and upwards.	At £50 and under £60.	At £60 and upwards.	At £80 and upwards.
Co. of the City of Dublin, Part Bounds.	Blackrock,	88	60	67	64	13	37	6	25	4	22	4	18	6	14	3	6	6
Co Dublin																		
Half Rathdown,	Do.	329	226	107	364	93	457	26	364	33	314	64	298	38	164	81	83	83
Do	Kingstown,	1,464	480	108	678	116	766	108	676	70	554	92	486	153	368	70	240	170
Do	Killiegan,	432	242	36	197	17	181	14	144	8	180	6	182	16	114	6	102	94
Do	Dundrum,	497	238	57	202	20	164	20	183	10	153	16	154	11	139	6	128	120
Do.	Glenculloo,	546	336	71	208	33	107	30	104	11	84	7	78	15	66	16	61	41
Do	Kilbogy,	266	110	33	155	13	122	9	109	12	153	6	80	16	69	7	66	53
Upper-Cross,	Do.	378	184	53	124	30	88	7	81	7	66	1	93	1	16	4	16	12
Do.	Rathsallshal,	75	32	16	43	16	20	6	16	2	14	2	12	1	11	1	5	6
Half Rathdown,	Do.	110	33	17	73	16	53	4	45	6	39	4	33	1	29	4	20	24
Do	Bray	360	171	33	83	8	60	12	48	1	36	6	30	2	29	4	17	22
Co. Wicklow																		
Rathdown,	Do.	375	304	30	271	54	161	31	137	16	116	28	101	13	73	20	38	49
Do	Powerscourt,	336	234	67	302	44	206	33	161	19	122	24	108	33	72	6	43	47
Do.	Delgany,	625	230	92	266	34	174	21	140	17	119	16	102	16	85	14	67	35
	Total in Union,	6,251	2,661	825	3,600	490	2,675	331	2,186	247	1,534	250	1,697	878	1,927	168	641	761
SUMMARY	Baronies.																	
Co. of the City of Dublin, Part Bounds		88	24	27	64	12	37	3	26	4	22	4	18	6	14	3	6	5
Co Dublin.	Half Rathdown	4,171	1,643	547	2 520	514	1,931	230	1,607	183	1,432	203	1,246	208	1,046	142	758	596
Do.	Upper-Cross,	453	187	93	169	32	87	16	80	6	43	6	80	4	29	5	20	20
Co Wicklow,	Rathdown,	1,536	797	302	850	132	576	81	433	61	327	38	304	58	338	43	185	140
		6,251	2,661	825	3,600	490	2,675	331	2,186	247	1,534	250	1,697	878	1,927	193	641	761

Total Gross Annual Value, £164,800 11s 0½d Total Net Annual Value, £164,473 14s. 6d. Rate of Difference, £18 7s. per cent.

Geo. Mac Kay, Clerk of the Union. 22nd October, 1848.

Observations by the Assistant Commissioner.

I have heard but few complaints against this Valuation, and I believe it to be a fair one, and nearly equal to the ordinary letting value.

R. M. Mecomprop.

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RATHDRUM UNION.

Counties at large, Baronies &c.	Electoral Division	Total Number of Tenements	Under £5	At £5 and under £10.	At £10 and upwards.	At £12 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £30.	At £30 and upwards.	At £30 and under £40.	At £40 and upwards.	At £40 and under £50.	At £50 and upwards.	At £50 and upwards.
Co. Wicklow																
Newcastle,	Newcastle,	1,190	647	147	652	76	463	48	320	32	201	26	249	41	221	50	180	141
Do.	Killiskey,	273	150	25	126	17	109	5	82	9	73	5	64	10	60	9	49	40
Do.	Wicklow,	511	231	71	280	63	173	34	127	20	92	13	78	33	82	7	68	26
Arklow,	Do.	382	202	29	130	17	101	11	84	10	73	6	62	19	58	7	46	29
Do.	Glenealey,	74	37	0	37	2	31	1	30	2	28	1	26	5	25	0	22	19
Newcastle,	Do.	362	162	50	190	21	164	13	113	13	100	15	86	6	66	9	60	51
Do.	Rathdowood,	304	86	26	114	28	86	10	69	13	49	9	30	12	34	3	28	14
North Ballinacor,	Do.	172	72	11	160	19	89	18	70	13	61	13	42	16	32	5	24	17
Do	Glendalough,	571	262	112	309	54	190	44	142	25	98	22	73	21	51	11	33	19
Newcastle,	Rathdrum,	161	53	19	49	9	30	9	23	4	20	0	16	1	19	4	15	6
Arklow,	Do	68	12	3	52	5	39	3	36	4	24	2	20	4	18	4	14	10
North Ballinacor,	Do.	886	549	170	540	107	373	68	263	44	178	22	134	43	106	21	80	42
South Ballinacor,	Do.	110	60	15	65	14	50	16	36	1	22	7	21	10	14	1	4	9
Do.	Aughrim,	472	209	63	267	47	190	34	163	37	113	33	91	26	56	10	43	37
Arklow,	Arklow,	1,332	532	127	660	114	373	64	269	41	186	30	154	28	124	16	91	72
Do.	Kilbride,	361	149	36	202	68	130	19	143	11	123	12	114	18	102	14	84	72
Do.	Castle M'Adam,	831	437	85	374	61	266	31	227	32	175	20	144	26	118	17	86	61
Do.	Dunganstown,	403	70	66	324	53	259	26	232	24	203	15	178	21	161	22	140	118
	Total in Union,	8,236	4,140	1,074	4,136	952	3,054	484	2,262	324	1,908	263	1,584	345	1,351	213	996	767
SUMMARY.	Baronies.																	
Co. Wicklow,	Arklow,	3,458	1,824	482	1 690	263	1,347	173	994	124	731	91	607	141	606	89	465	379
Do	North Ballinacor,	1,003	664	203	948	189	693	144	475	89	331	52	249	73	188	37	119	78
Do.	South Ballinacor,	321	203	60	326	61	249	43	168	26	143	23	119	38	84	20	53	50
Do.	Newcastle,	3,042	1,963	346	1,279	199	935	119	753	85	513	72	620	93	454	76	359	260
		8,236	4,140	1,074	4,136	952	3,054	484	2 262	324	1,908	263	1,584	345	1,351	213	996	767

Total Gross Annual Value, £132,473 2s 8d, Total Net Annual Value, £117,613 14s 10d. Rate of difference, £20 12s. 9d. per cent.

JOHN L. DARBY, Clerk of the Union 10th February, 1842.

Note added on the 14th September, 1842.—No alteration has taken place in the Valuation of this Union since this Return was made.—JOHN L. DARBY

OBSERVATIONS OF THE ASSISTANT COMMISSIONER.

I consider this Valuation to be from 10 to 15 per cent. under the actual letting value.

10th February, 1842. RICHD. M MUGGERIDGE.

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Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

RATHKEALE UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £4.	At £4 and under £10.	At £6 and upwards.	At £14 and under £15.	At £14 and upwards.	At £18 and under £20.	At £18 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Limerick.																		
Shanid,	Kilbergus,	489	165	65	300	65	235	40	195	32	163	12	89	20	69	12	40	28
Do.	Kilmoylan,	106	44	31	106	59	101	7	92	14	85	15	41	21	60	8	6	6
Do.	Lough,	239	77	40	175	13	135	12	122	10	110	14	84	27	69	6	53	47
Do.	Shanagolden,	479	205	74	240	26	106	26	137	10	111	9	65	28	93	60	62	40
Do.	Drumcoylan,	653	69	24	198	17	109	10	99	10	74	9	64	10	65	10	57	37
Do.	Lammakeery,	194	49	32	148	26	110	11	92	10	72	9	60	10	42	9	33	24
Lower Connello,		66	9	23	32	9	59	13	46	10	37	7	27	9	36	—	27	17
Do.	Askeaton,	699	206	104	389	65	233	48	177	34	136	21	65	25	74	13	61	36
Do.	Rathkeale,	1,101	398	182	555	98	370	69	272	57	208	33	106	48	155	34	89	54
Do.	Croagh,	477	153	101	344	56	243	37	187	40	165	20	110	25	80	10	65	30
Do.	Newtown,	260	48	76	212	42	142	23	109	19	77	8	60	16	61	8	33	25
Do.	Kilscannel,	210	30	26	179	44	139	11	108	16	86	6	73	19	74	11	63	31
Kenry,	Iverus,	166	42	31	135	46	89	10	47	7	28	7	21	9	14	1	8	5
Do.	Kilcorran,	412	117	83	284	63	259	42	146	24	104	10	80	34	61	8	37	29
Do.	Ardagnay,	286	110	52	243	60	91	7	65	10	62	7	42	14	65	8	31	10
Do.	Killiono,	559	165	80	258	46	164	32	118	21	93	10	74	17	69	11	48	31
Do.	Adare North,	158	60	17	98	10	78	14	65	7	45	10	38	10	68	4	18	14
Coshma,	Adare South	301	111	65	260	58	260	24	146	23	124	14	101	30	97	20	67	37
Do.	Croom,	734	510	126	419	23	268	39	224	41	183	15	144	29	158	50	103	53
Upper Connello,	Do.	10	—	0	10	0	7	2	5	—	5	—	5	2	3	—	1	1
Do.	Kilfenoy,	174	54	20	130	23	61	10	61	7	53	9	46	11	68	10	37	17
	Total in Union,	7,183	2,619	1,287	4,570	854	3,283	605	2,498	403	1,924	268	1,621	407	1,265	209	960	640
SUMMARY.	Baronies.																	
Co. Limerick,	Coshma,	1,129	446	188	679	151	433	85	373	65	309	29	245	56	216	40	130	176
Do.	Connello Lower,	2,742	1,031	550	1,711	207	1,269	201	993	160	804	64	536	126	442	71	310	245
Do.	Do. Upper,	184	54	32	160	24	92	12	74	7	63	9	42	15	41	10	26	16
Do.	Kenry,	1,353	418	261	925	203	634	105	490	80	324	55	255	73	197	29	124	55
Do.	Shanid,	1,773	663	256	1,110	107	659	118	659	106	541	67	436	136	360	59	236	171
		7,183	2,612	1,287	4,570	854	3,283	605	2,490	403	1,924	268	1,621	407	1,265	209	960	640

Total *Gross* Annual Value, £163,637 19s. 10d. Total *Net* Annual Value, £130,240 18s. Rate of difference, £17 10s. 9¼d. per cent.

JOHN HALL, Clerk of the Union. 9th November, 1849.

OBSERVATIONS BY THE ASSISTANT COMMISSIONER ON THE ORIGINAL RETURN.

I have examined this Return of the number of Tenements valued for the Poor Rates in the Rathkeale Union, and consider it to be correct as far as I have been able to ascertain. I have also to certify that the Valuation has been fairly and correctly made.

W. H. T. HAWKEY.

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Counties at large, Baronies, &c.	Electoral Divisions	Total Number of Tenements	Under £5.	At £5 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £25 and under £30.	At £30 and upwards.	At £30 and under £40.	At £40 and upwards.	At £40 and under £50.	At £50 and upwards.
Co. Roscommon																	
Ballintober South,	Roscommon,	1,522	1,128	138	394	91	196	91	130	84	193	10	75	22	59	11	37
Do.	Kilkeevin,	373	253	50	80	11	20	–	9	1	3	1	3	–	7	2	7
Do.	Kilbride,	373	467	113	147	38	77	7	41	10	48	2	32	5	30	7	37
Do.	Kilgefin,	694	450	90	124	13	54	8	18	2	15	1	3	3	7	1	3
Roscommon,	Do.	121	104	11	26	6	3	6	3	–	3	–	3	1	3	1	7
Do.	Killyman,	767	576	138	182	34	43	3	13	3	13	–	14	3	14	1	11
Do.	Elphin,	546	314	129	231	42	109	13	39	6	44	7	50	3	32	1	20
Do.	Tulsk,	978	378	98	208	86	110	10	80	10	70	7	54	13	47	3	34
Do.	Strokestown,	832	648	131	198	31	73	13	41	7	31	3	24	3	19	3	16
Do.	Castlerea,	678	693	112	147	17	31	1	14	6	13	1	8	2	7	–	5
Ballintober South,	Do.	94	88	6	3	–	–	–	–	–	–	–	–	–	–	–	–
Do.	Do.	604	392	90	92	3	13	–	4	3	4	–	1	–	1	1	1
Roscommon,	Cloonfinlough,	113	102	3	11	–	3	1	2	–	4	1	4	1	3	1	3
Do.	Do.	876	621	110	153	21	46	7	24	4	17	1	13	3	13	3	10
Ballintober South,	Killinvis,	590	193	60	97	13	37	6	25	3	22	4	13	3	12	4	10
Half Ballymore,	Do.	160	113	46	77	2	32	1	27	7	26	1	12	3	13	3	12
Athlone,	Clontyconnaun,	432	246	73	173	27	102	4	76	9	78	4	56	6	50	3	54
Do.	Knockcroghery,	891	506	158	245	44	117	17	78	16	86	6	41	10	36	4	22
Do.	Athlesque,	821	633	76	188	24	82	3	38	3	56	6	50	6	24	3	19
Do.	Fuerty,	888	739	83	149	33	66	7	43	12	36	6	24	3	23	–	17
Do.	Drumsna,	207	182	26	39	2	18	3	18	–	12	1	12	1	11	–	13
Half Ballymore,	Do.	268	224	42	37	3	13	6	17	1	12	1	11	1	13	1	3
Co. Galway																	
Ballymore,	Drumsna,	21	19	10	26	1	15	1	12	–	11	2	11	4	3	1	6
Do.	Kilbegnet,	974	654	77	110	13	33	3	21	3	13	3	14	1	11	1	10
	Total in Union,	10,161	9,082	1,912	3,198	461	1,256	135	893	147	870	78	523	90	451	54	365
SUMMARY																	
Co. Galway,	Baronies. Ballymore,	1,055	982	87	183	13	43	2	24	2	37	3	26	3	26	3	19
Co. Roscommon,	Athlone,	2,207	2,197	347	610	94	263	30	169	30	189	14	109	24	93	10	58
Do.	Ballintober South,	4,124	3,126	568	944	154	376	38	242	30	207	28	147	30	125	26	90
Do.	Half Ballymore,	720	477	121	243	26	132	3	96	10	94	6	74	6	60	2	53
Do.	Roscommon,	4,472	2,257	790	1,258	161	442	52	298	49	215	26	171	21	146	23	114
		15,161	9,082	1,912	3,198	461	1,256	135	893	147	870	78	523	90	451	54	365

Total *Gross* Annual Value, £115,814 11s. 2d. Total *Net* Annual Value, £86,661 16s. 2d. Rate of Difference, £31 8s. 7¾d. per cent.

JOHN COXE, Clerk of the Union. 6th December 1849

OBSERVATIONS OF THE ASSISTANT COMMISSIONER

From a communication with the Valuator, Mr. Vaughan, it appears that his Valuation of the Roscommon Union has been made about 14 per cent. under the letting value of a prudent Landlord, and from 20 to 30 per cent. under the rent which might be offered for the Lands when advertised for letting to the highest bidder

9th January, 1849.

W. J. HARCOURT.

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Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

ROSCREA UNION

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Co. Tipperary.																		
Ikerrin,	Roscrea,	1,778	1,666	224	706	108	482	66	248	60	180	60	140	40	110	27	70	40
Do.	Templemore,	268	89	77	172	54	88	16	71	14	85	9	41	8	32	9	24	16
Do.	Kilnamoveague,	168	48	69	147	40	108	18	69	11	44	6	33	10	25	6	19	10
Do.	Killoe,	201	100	74	100	59	116	24	66	19	42	14	30	2	16	1	14	13
Do.	Bourney	500	203	142	208	93	166	41	103	20	62	16	42	6	27	4	21	17
Do.	Killaninnague,	523	267	142	206	60	118	60	63	14	60	10	29	9	16	2	18	10
King's County.																		
Ballybritt,	Roscomroe,	600	200	70	170	81	100	60	79	11	82	9	41	10	60	6	28	60
Do.	Aghancon,	128	57	20	71	6	43	10	34	4	24	3	33	7	17	1	10	9
Clonlisk,	Do.	67	28	16	54	4	34	2	20	3	16	4	16	6	11	0	9	9
Do.	Eteagh,	269	101	61	115	16	68	13	42	4	30	6	26	4	21	4	17	16
Ballybritt,	Do.	8	1	—	6	—	6	—	6	—	6	—	6	—	6	—	6	6
Clonlisk,	Kilbeacy,	310	60	41	116	23	74	9	61	6	42	6	34	6	26	6	20	17
Do.	Shinrone,	359	170	60	114	60	60	6	60	6	28	6	20	6	18	1	13	13
Do.	Dunkerrin,	378	141	60	285	93	155	60	102	18	72	11	54	11	43	6	32	27
Do.	Kilcommon,	153	60	41	94	37	60	5	60	6	38	4	31	4	17	6	16	10
Do.	Cullenwaun,	403	243	93	254	97	160	60	100	15	70	7	54	11	47	7	36	29
Queen's County.																		
Upper Ossory,— Cantred of Clonlonough,	Kilbeaveney,	910	400	167	504	96	317	74	221	33	147	68	114	24	76	8	62	43
Do.	Burra in Ossory,	343	179	60	164	60	103	15	73	14	54	6	38	13	44	10	30	14
Do.	Kyle,	179	60	46	117	66	79	16	40	11	60	6	28	7	21	3	14	11
Do.	Erke,	190	78	42	116	31	76	19	48	6	52	6	37	8	23	4	17	13
Do.	Dorsemoris,	360	108	60	212	48	150	42	108	16	66	6	46	11	60	6	66	25
Cantred of Clarmallagh,	Do.	60	17	9	21	—	18	—	12	5	12	4	10	1	6	—	6	6
	Total in Union,	7,359	3,360	1,657	4,125	842	2,400	477	1,924	372	1,147	199	876	193	676	110	483	367
SUMMARY	**Baronies.**																	
King's County.	Ballybritt,	443	160	60	239	59	160	36	117	10	61	6	60	17	60	6	43	67
Do.	Clonlisk,	1,087	673	370	665	259	360	160	361	57	261	41	204	44	163	22	130	111
Queen's County,	Upper Ossory, viz. Clonlonough,	2,062	887	378	1,110	285	707	167	502	81	345	68	264	62	202	34	140	106
	Clarmallagh,	60	17	9	21	—	18	—	12	5	12	4	10	1	6	—	6	6
Tipperary,	Ikerrin,	3,508	1,773	799	1,767	363	970	109	612	117	428	20	611	60	236	46	146	168
		7,359	3,360	1,657	4,125	842	2,400	477	1,924	372	1,147	199	876	193	676	110	483	367

Total *Gross* Annual Value, £102,988 4s. 7½d. Total *Net* Annual Value, £102,562 7s. Rate of Difference, £25 19s. 8½ per cent.

DENIS KEAM, Jun., Clerk of the Union.

Note added on the 6th January, 1849.—No change has been made in the Rate to the present day.—EDWARD WARD, Clerk of the Union.

CONSERVATORS OF THE ASSISTANT COMMISSIONER.

The Valuation of the Reversed Union is in details, being annual; but every thing the result is some instances; in others, equal

26 January 1849. J. O'Donovan.

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SCARIFF UNION

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	£5 and under £8.	£8 and upwards.	£8 and under £10.	£10 and upwards.	£10 and under £15.	£15 and upwards.	£15 and under £20.	£20 and upwards.	£20 and under £25.	£25 and upwards.	£25 and under £30.	£30 and upwards.	£30 and under £35.	£35 and upwards.	£35 and under £40.	£40 and upwards.	£40 and under £50.	£50 and upwards.
Co. Clare.																					
Tulla, Lower,	Killaloe,	906	545	165	301	91	178	53	97	21	64	10	43	7	30	8	23	15			
Do	Killaraa	675	297	90	148	66	78	13	41	9	38	4	18	5	16	6	10	6			
Do.	O'Cancellan,	358	170	60	163	40	84	10	42	14	27	2	10	0	10	3	5	0			
Tulla, Upper,	Scariff,	749	440	100	306	40	140	40	106	18	68	6	42	15	34	7	31	14			
Do	Kilnoe,	361	257	71	174	28	153	20	95	11	49	6	36	0	30	3	31	18			
Do.	Tulla,	778	679	122	496	92	378	60	186	60	126	17	87	25	70	10	45	27			
Do.	Feakle,	701	664	126	347	77	221	43	144	34	101	35	67	23	47	12	34	10			
Do.	Mount Shannon,	20	4	0	14	2	0	4	7	—	3	3	0	—	—	—		—			
Co. Galway.																					
Leitrim,	Mount Shannon,	237	220	66	87	10	21	1	11	3	10	0	7	1	0	0	4	2			
Do.	Clonrush,	330	264	95	196	30	71	10	41	10	66	0	16	3	10	2	7	0			
Do	Woodford,	238	221	0	37	7	28	2	21	1	10	5	18	0	13	0	12	0			
	Total in Union,	5,177	3,920	946	2,157	447	1,312	252	790	190	613	90	358	93	204	65	171	106			
SUMMARY	Baronies.																				
Co. Clare,	Tulla, Lower,	1,640	948	251	692	101	341	61	160	44	130	20	70	17	69	10	38	33			
Do.	Tulla, Upper,	2,612	1,377	484	1,238	232	761	172	510	103	360	56	237	79	161	40	111	71			
Co. Galway,	Leitrim,	625	605	110	230	47	190	18	73	14	83	13	41	0	26	10	22	10			
		5,177	3,920	946	2,157	447	1,312	252	790	190	613	90	358	93	204	65	171	106			

Total *Gross* Annual Value, £36,983 5s. 4½d Total *Net* Annual Value, £44,181. Rate of difference, £37 16s. 2½d. per cent.

Michael Brady, Clerk of the Union—3rd February, 1842

Note made on the 16th September, 1842.—Upon examination, I find that no material change has been made in the Valuation, and Return above.—Michael Brady

Observations of the Assistant Commissioner.

I have examined this Return of the number of Tenements valued for the Poor Rates in the Scariff Union, as also the Valuation from which it is extracted, and consider both to be correct as far as I have been able to ascertain.

31st January, 1842

W. H. T. Hawley.

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Number of Tenements, valued for Poor Rates, distinguishing the Number within each of the grades of value specified.

SHILLELAGH UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £25 and under £30.	At £30 and upwards.	At £30 and under £40.	At £40 and upwards.	At £50 and upwards.
Co. Wicklow.																
Shillelagh,	Shillelagh,	177	79	37	39	23	61	9	30	7	30	5	22	11	31	5
Do.	Coolattin,	143	52	31	30	12	30	6	38	4	32	5	26	7	23	5
Do.	Coolboy,	158	66	33	57	23	37	10	44	10	34	4	34	6	20	5
Do.	Crosslan,	151	49	26	72	22	32	6	31	7	29	5	18	4	10	6
Do.	Aghold,	228	102	46	56	15	54	9	39	8	29	5	31	3	18	4
Do.	Kilbucrs,	225	160	45	139	19	53	16	61	9	48	5	34	14	26	5
Do.	Money,	70	34	10	36	13	46	15	30	5	20	5	15	2	15	5
Do.	Ballougahe,	150	39	28	30	18	76	5	52	9	48	7	37	15	30	8
Do.	Carnew,	361	146	67	235	30	168	31	113	8	61	17	73	16	58	11
Do.	Tinahely,	64	22	20	42	5	22	2	17	2	15	1	15	1	12	5
Ballinacor,	Do.	358	143	54	215	42	131	23	73	10	53	7	43	32	60	2
Do.	Coolbullintagert,	289	145	40	148	36	94	20	66	8	37	4	18	7	14	1
Do.	Ballytor,	196	54	73	124	28	52	11	24	6	13	—	5	2	5	—
Do.	Ballinglen,	131	40	42	51	13	45	6	37	7	31	3	24	15	29	5
Do.	Kilmalycan,	105	14	30	91	31	71	14	50	8	46	1	17	5	16	4
Do.	Kilpipe,	514	77	66	137	30	161	15	71	16	66	6	46	3	46	7
Shillelagh,	Rath,	139	53	66	104	17	66	12	40	5	67	5	32	6	24	2
Co. Carlow.																
Rathvilly,	Do.	8	3	1	4	—	3	—	3	—	3	—	5	2	5	1
Do.	Hacketstown,	307	232	101	305	45	204	58	100	61	105	9	82	61	73	13
Do.	Clonmore,	503	89	59	207	56	148	23	115	20	59	16	69	15	66	14
Upper St. Mullins,	Clonegal,	477	205	66	277	50	152	26	122	21	95	10	74	15	65	14
	Total in Union,	4,484	1,775	947	2,700	548	1,700	322	1,214	192	893	118	755	182	582	108
SUMMARY	Baronies.															
Co. Carlow,	Rathvilly,	643	343	161	516	96	355	78	278	41	159	18	154	38	135	26
Do.	Upper St. Mullins,	477	205	66	277	50	152	26	122	21	95	10	74	15	65	14
Co. Wicklow,	Ballinacor,	1,256	466	313	661	154	428	83	304	38	266	20	158	45	159	17
Do.	Shillelagh,	1,604	770	528	1,118	208	737	157	517	77	268	43	319	43	240	46
		4,484	1,775	947	2,700	548	1,700	322	1,214	192	893	118	755	182	582	108

Total *Gross* Annual Value, £34,466 1s 6½d. Total *Net* Annual Value, £27,631 16s 8d. Rate of difference, £24 16s 9½d. per cent.

ROBERT BATES, Clerk of the Union. 29th November, 1842.

OBSERVATIONS OF THE ASSISTANT COMMISSIONER.

This Valuation is considered a high one, owing to four-fifths of the Union being the property of Earl Fitzwilliam, who lets his land at a very low rate. The Valuators, however, consider that it is 10 *per* cent. *below* the *letting* value, though in many cases exceeding the rent actually paid

JOHN BLAKE DILLON, Assistant Commissioner.

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Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £8	At £8 and under £16.	At £16 and under £24.	At £24 and under £32.	At £32 and under £40.	At £40 and under £50.	At £50 and upwards.	At £50 and under £60.	At £60 and upwards.	At £60 and under £70.	At £70 and upwards.	At £80 and under £90.	At £90 and upwards.	At £100 and under £200.	At £200 and upwards.
Co. Cork.																	
E. D. of West Carberry,	Abbeystrowry,	558	199	130	353	86	242	73	158	27	85	21	68	17	37	4	20
Do.	Creagh,	508	403	148	403	81	267	77	150	30	80	10	83	24	40	9	26
Do.	Cloncharon,	374	149	148	425	122	277	57	156	42	50	25	53	14	61	8	17
Do.	Myros,	384	161	151	209	27	102	27	75	18	46	12	30	8	19	9	18
Do.	Aghadown,	311	26	55	233	32	228	41	190	34	98	18	52	22	43	7	21
Do.	Drumdalagque,	319	54	71	265	71	194	40	123	21	70	12	34	20	42	11	26
W. D. of West Carberry,	Tullagh,	487	211	140	276	40	91	23	42	16	28	4	9	1	5	2	4
Do.	Kilnee,	171	32	40	149	36	103	35	68	13	29	9	18	6	9	1	9
Do.	Caharagh,	205	7	35	298	49	663	45	221	38	173	48	135	35	60	28	54
Do.	Kilmoe,	632	201	230	541	84	150	23	52	20	30	2	10	7	5	1	1
Do.	East Skeil,	483	109	105	348	59	248	62	153	25	101	24	79	30	53	13	22
Do.	West Skeil,	449	150	110	280	97	179	37	110	24	73	10	51	18	30	5	14
W. D. of East Carberry,	Kilbegnahaing,	214	52	79	152	39	91	17	37	10	40	10	30	7	10	6	12
Do.	Dunagh,	88	4	13	34	7	21	7	14	2	7	5	8	1	2	1	1
E. D. of West Carberry,	Do.	173	30	88	143	38	82	32	68	13	36	9	23	7	10	9	11
Do.	Kilmacabea,	156	11	23	128	41	101	30	95	14	26	5	16	2	5		6
W. D. of East Carberry,	Do.	287	53	80	224	44	135	35	114	10	76	27	60	17	33	15	19
Do.	Roscarberry,	978	408	172	465	116	280	79	176	28	57	17	93	22	40	9	20
Ibane and Barryroe,	Ardfield,	216	130	17	91	13	64	12	52	18	34	5	18	4	12	1	8
Do.	Rathbarry,	183	27	49	156	33	107	32	74	16	52	18	36	13	26	8	13
Do.	Kilkerranmore,	163	57	49	108	26	107	11	82	16	71	13	63	26	43	11	28
Do.	Castrumventry,	133	13	36	117	23	80	14	73	31	58	11	57	13	26	10	13
	Total in Union,	7,950	2,551	1,308	5,920	1,187	3,427	913	2,240	468	1,428	310	937	304	614	143	340
SUMMARY	Baronies																
Co. Cork,	E. D. of West Carberry,	3,748	1,329	934	2,510	532	1,258	458	933	230	575	119	366	112	261	47	130
Do.	W. D. of East Carberry,	1,382	607	330	876	164	348	124	261	60	223	69	157	46	89	25	57
Do.	W. D. of West Carberry,	2,056	611	401	1,426	308	824	304	616	122	412	66	260	97	191	41	94
Do.	Ibane and Barryroe,	714	204	157	608	98	373	65	280	71	218	40	144	50	104	30	64
		7,950	2,551	1,308	5,920	1,187	3,427	913	2,240	468	1,428	310	937	304	644	143	340

Total *Gross* Annual Value, £107,[illegible]. Total *Net* Annual Value, £97,873 Rate of deliverance, £0 1⅞ 2d.

I certify the above Return to be correct.

EDWARD SCOTT, Clerk of the Union. 10th February, 1842.

Note made on the 10th October, 1842.—No change made.—JAMES J. O'SULLIVAN, Clerk of the Union.

OBSERVATIONS OF THE ASSISTANT COMMISSIONER.

This Union, from its vast area, and the minute sub-divisions of the land, presents great difficulties, but I am happy to say that the objections made are rather in reference to the mistakes in quantity, than to the value of the several holdings.

W. J. VOCKEN.

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Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

SLIGO UNION.

Counties at large, Baronies, &c	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £30 and under £35.	At £35 and upwards.	At £40 and under £45.	At £45 and upwards.	At £50 and upwards.	At £60 and upwards.
Municipal Borough of Sligo, Co. Sligo	Sligo,	2,264	1,272	598	668	235	384	76	304	115	279	28	100	31	131	50	80	49
Parliamentary Borough, Carbury Barony,	Sligo,	3,572	1,473	403	1,097	202	894	81	482	127	341	48	314	59	100	37	104	67
Do.	Knocknarea,	418	161	133	221	24	89	9	48	6	30	3	28	10	25	7	7	—
Do.	Kilmacowan,	685	311	264	374	72	169	16	49	10	44	3	23	6	21	3	12	6
Do.	Culry,	364	116	116	254	30	141	26	58	14	44	6	40	16	55	7	17	10
Do.	Drumcliff,	454	222	179	257	50	152	23	139	67	90	16	58	23	42	7	26	13
Do.	Carney,	700	451	109	230	30	107	30	11	14	16	6	6	3	9	2	—	—
Do.	Lisadill,	764	300	187	464	43	77	11	34	2	23	4	21	9	17	4	2	4
Do.	Rosnaree,	306	116	149	161	31	49	9	11	1	8	1	1	—	—	—	—	—
Do.	Cliffoney,	876	707	141	150	13	28	7	18	6	6	2	2	—	6	17	2	1
Tyrrell,	P. B. Gallagher,	717	497	177	213	32	115	30	61	17	41	7	34	6	19	1	4	—
Do.	Ballinacill,	764	383	237	416	40	92	20	42	10	32	6	19	1	4	—	6	6
Do.	Riverstown,	711	356	207	398	32	151	24	66	11	44	8	26	6	26	6	17	11
Do.	Drumfin,	545	76	139	470	30	23	6	51	8	28	6	26	5	15	3	10	6
Corran,	Do.	616	231	182	281	58	140	32	92	6	63	16	64	13	48	7	26	29
Do.	Ballymote,	742	326	259	406	67	170	38	83	16	48	3	45	6	37	6	21	16
Do.	Cloonoghill,	452	394	146	258	54	115	10	56	3	56	3	30	6	23	1	33	17
Do.	Collooney,	183	68	11	64	4	8	2	8	—	5	1	3	3	1	2	—	1
Tyrrell,	Do.	893	260	171	513	63	143	27	77	11	60	14	36	10	26	2	13	13
Do.	Coolaney,	90	14	7	13	6	6	1	6	1	2	—	1	—	1	—	1	1
Leney,	Do.	1,076	420	267	656	110	237	66	127	21	77	42	60	10	44	6	28	22
Do.	Ballinafarra,	800	254	143	542	49	84	18	45	6	37	8	16	3	14	3	9	7
Tyrrell,	Do.	206	147	42	58	11	16	6	6	2	2	—	—	—	—	—	—	—
Leney,	Tobercurry,	1,340	746	255	606	120	254	49	124	20	70	14	55	6	41	7	63	26
Do.	Cloonacool,	784	400	229	534	58	102	17	49	8	33	4	34	6	25	6	14	8
Tyrrell,	Templeboy,	658	192	211	346	70	136	22	56	6	34	6	36	6	17	4	6	8
Do.	Skreen,	748	643	263	485	68	161	34	64	6	43	6	31	7	39	5	18	13
Do.	Dromard,	462	290	116	192	23	74	9	49	6	43	6	31	7	39	5	18	13
	Total in Union,	17,718	6,200	4,910	6,451	1,661	3,658	611	1,384	278	1,273	205	893	263	693	125	450	303
SUMMARY.— Municipal Borough of Sligo.	Baronies	2,264	1,272	598	668	235	384	76	304	115	279	28	100	31	131	50	80	49
Parl. Borough of Sligo, Co. Sligo,	Carbury (exclusive of the portion in the Parliamentary Borough),	3,572	1,473	430	1,097	202	894	81	482	127	341	48	314	68	100	37	104	67
Do.	Corran,	4,661	1,582	1,344	3,109	370	765	143	305	52	256	50	179	79	143	26	64	36
Do.	Leney,	1,232	860	532	973	203	440	73	257	60	160	32	150	22	100	17	80	32
Do.	Tyrrell,	3,654	1,836	1,116	1,809	348	853	154	348	57	211	55	154	38	119	20	54	34
Do.		3,364	1,098	840	1,463	296	858	109	287	59	184	43	160	36	97	15	57	42
		17,718	6,200	4,910	6,451	1,661	3,658	611	1,384	278	1,273	205	893	263	693	125	450	303

Total Gross Annual Value, £101,546 11s 6d. Total Net Annual Value, £100,546 5s. Rate of difference, £31 4s 11d per cent. CHARLES O CONNOR, Clerk of the Union. 22nd January, 1862.

Note added on the 17th September 1864.—There has been no change either in the number of Tenements, or the Gross or Net Value of the Sligo Union, since the Return was made out.—CHARLES O CONNOR.

OBSERVATIONS OF THE ASSISTANT COMMISSIONER.

The Chairman of the Union, Charles K. O'Hara, Esq. of Annaghmore, Collooney, states, "It is impossible to answer your questions respecting the proportion which the Poor Law Valuation bears to the actual Rent, average value of tenements in the Union, or what Landlords and Superintendents pay, unless an accurate Valuation be now obtained. This was done in the first year of the Union (valued 1 shilling nearly in an average of the last 10 years), the Valuation was then made, and the Rates were collected. This was done by a Valuator who, I believe, was a Land Surveyor and Electoral Divisions were formed, the properties very much 20 to 30 per cent. [illegible] Sligo, Mr. Hughes, the Valuator, and I understand they valued, and [illegible] of being valued above the actual value [illegible] the actual value of the tenements, or the average of gross and [illegible]

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STRABANE UNION

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £1.	At £1 and under £2.	At £2 and upwards.	At £10 and under £15.	At £15 and upwards.	At £20 and under £25.	At £25 and upwards.	At £30 and under £35.	At £35 and upwards.	At £40 and under £45.	At £45 and upwards.	At £50 and under £60.	At £60 and upwards.	At £70 and under £80.	At £80 and upwards.	At £90 and under £100.	At £100 and upwards.
Co. Tyrone.																			
Strabane,	Strabane,	1,084	605	219	479	93	260	40	167	58	107	31	42	19	28	7	13	6	
Do.	Camus,	180	58	48	121	48	23	13	54	13	31	13	88	15	23	3	3	2	
Do.	Glenmornan,	190	45	60	90	24	46	11	22	5	11	1	2	8	8	2	8	1	
Do.	Ballymagurry,	244	68	62	119	44	106	27	82	32	55	7	33	14	25	5	11	2	
Do.	Dunalong,	204	16	37	150	27	162	42	135	60	82	27	70	15	43	9	24	13	
Do.	Monieseadle,	146	10	53	107	37	94	29	63	10	34	7	24	13	17	1	4	2	
Do.	Ballymoner,	144	13	33	131	34	75	10	56	6	46	2	12	5	8	2	4	2	
Do.	Donaghmaragh,	222	27	56	155	39	93	26	54	14	28	4	14	2	10	2	4	2	
Do.	Douglas Burn,	130	37	36	93	22	38	12	33	13	24	7	16	4	8	1	1	–	
Do.	Newtownstewart,	440	252	93	163	35	78	20	48	2	26	2	14	–	5	4	2	2	
Do.	Barons Court,	234	72	76	156	31	86	22	42	13	24	4	10	4	8	–	4	4	
Do.	Church Lands,	375	89	66	232	32	136	23	103	35	70	12	42	15	36	2	11	3	
Do.	Altnaclady,	182	17	19	165	30	117	34	92	25	58	16	35	12	30	6	3	3	
Do.	East Urney,	350	110	110	230	34	115	23	60	10	40	2	30	11	31	5	10	5	
Co. Donegal.																			
Raphoe,	West Urney,	180	40	52	140	20	76	12	49	12	31	5	13	7	14	2	7	5	1
Do.	Clogherd,	210	56	63	153	34	87	12	63	14	39	12	34	9	10	2	3	1	
Do.	Castlefin,	346	102	83	244	47	131	42	114	27	72	13	48	14	26	7	15	8	
Do.	Figart,	234	68	81	153	24	88	33	64	14	32	5	18	7	10	2	3	3	
Do.	Raphoe,	408	324	71	174	26	108	17	76	23	38	13	36	15	32	5	15	5	
Do.	Feddyglas,	110	7	18	103	3	51	14	34	16	26	14	32	17	35	10	10	3	
Do.	Tearnaghmuckleigh,	141	9	24	103	30	103	30	69	10	64	14	33	18	35	5	7	4	
Do.	St. Johnston,	244	88	46	160	23	111	23	80	12	56	5	53	17	42	7	25	18	
Do.	Cloghegh, North,	257	77	77	210	33	139	34	101	10	77	17	67	13	59	11	37	21	
Do.	Cloghegh, South,	412	187	80	232	41	123	32	111	33	73	9	43	17	35	2	18	2	
	Total in Union,	6,335	2,441	1,487	4,154	893	2,667	624	1,834	424	1,219	252	782	274	534	115	260	148	
SUMMARY	Baronies.																		
Co. Tyrone,	Strabane,	3,956	1,480	916	2,470	641	1,554	373	1,013	243	652	143	393	140	250	57	115	54	
Co. Donegal,	Raphoe,	2,379	961	571	1,684	252	1,110	249	821	179	572	108	389	134	284	58	145	91	
		6,335	2,441	1,487	4,154	893	2,667	624	1,834	424	1,219	252	782	274	534	115	260	148	

Total *Gross* Annual Value, £135,619 12s. 9d. Total *Net* Annual Value, £90,286 2s. 5d. Rate of Inflication, £24 7s. 10½d. per cent.

James M'Donnell, Clerk of the Union. 20th January, 1843.

Observations of the Assistant Commissioner

Great complaints have been made with respect to this Valuation. It appeared that the Valuator made many glaring errors in the calculations from his field notes, which were rectified after the public exhibition; there may be others still existing, but on the whole, I think the Valuation is a good one, though partaking of the usual error, of being on too low a scale.

Chas. S. Clements.

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Number of Tenements, valued for Poor Rates, distinguishing the Number within each of the grades of value specified.

STRANORLAR UNION.

County of Donegal, Baronies, &c.	Stranorlar Divisions.	Total Number of Tenements.	Under £5	At £5 and under £10	At £10 and under £15	At £15 and upwards.	At £20 and under £25	At £25 and upwards.	At £30 and under £35	At £35 and upwards.	At £40 and under £45	At £45 and upwards.	At £50 and under £55	At £55 and upwards.	At £60 and under £65	At £65 and upwards.	At £70 and upwards.
Co. Donegal.																	
Raphoe,	Glenely,	903	480	181	264	42	118	24	71	14	47	13	32	13	22	3	16	7
Do.	Knock,	312	230	51	82	16	31	5	16	—	10	2	12	6	16	1	4	5
Do	Killygordon,	411	191	73	233	50	147	25	97	26	70	18	44	23	56	6	14	7
Do	Stranorlar,	629	377	163	352	92	163	43	97	51	84	5	35	16	25	2	6	7
Do	Letterkenny,	208	266	54	62	15	28	8	16	6	6	—	3	1	3	—	1	1
Do.	Clonleon,	845	363	115	162	20	42	12	27	16	15	1	3	3	4	—	3	6
Do	Ballymagha,	261	186	39	105	16	28	4	7	8	3	—	1	—	1	—	1	1
Do.	Donagh,	247	187	61	60	14	13	6	5	5	3	1	1	—	—	—	—	—
Do.	Galand,	197	122	37	40	3	6	2	6	2	4	1	6	—	1	—	1	1
Do	Conrey,	668	401	134	207	55	165	30	108	24	69	13	40	17	32	6	16	6
Do	Meenmaragh,	70	47	13	23	6	3	1	2	1	1	—	—	—	—	—	—	—
Kilmacrennan,	Do.	32	5	16	13	2	6	1	1	—	—	—	—	—	—	—	—	—
	Total in Union,	4,686	3,348	927	1,705	326	778	167	462	107	266	54	178	67	124	21	67	33
SUMMARY.	Baronies																	
Co. Donegal,	Kilmacrennan,	23	6	16	13	2	5	1	1	—	—	—	—	—	—	—	—	—
Do	Raphoe,	4,631	2,855	917	1,692	324	773	166	461	107	265	54	178	67	124	21	67	36
		4,662	2,846	927	1,705	326	778	167	462	107	265	54	178	67	124	21	67	36

Total *Gross* Annual Value, £90,375 18s. 4½d. Total *Net* Annual Value, £80,470 17s. Rate of difference, £16 10s 11½d. per cent.

Andrew Miller, Jun., Clerk of the Union. 16th September, 1842.

Observations of the Assistant Commissioner.

The average rating value of this Union is considered to be very nearly, if not altogether, equal to the Rents that solvent tenants might reasonably be expected to pay for the land.
I was not in possession of sufficient information to enable me to report respecting the Stranorlar Valuation until the 15th instant.

22nd March, 1843. C. O. Otway.

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SWINFORD UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements in	Under £3	At £3 and under £10.	At £10 and upwards.	At £3 and under £10.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £30.	At £30 and upwards.	At £30 and under £40.	At £40 and upwards.	At £40 and under £50.	At £50 and upwards.	At £50 and under £60.	At £60 and upwards.
Co. Mayo.																		
Gallen,	Swinford,	1,248	1 006	209	246	25	42	3	17	4	17	1	7	1	3	1	3	4
Do.	Kilmeer,	763	390	369	443	41	63	18	42	12	29	3	19	3	19	2	7	3
Do	Tumore,	779	319	130	168	14	36	3	13	–	11	4	11	3	7	1	3	4
Do.	Meelick,	690	387	214	273	42	58	7	16	3	8	1	3	–	4	2	4	2
Do.	Bohola,	700	370	374	333	60	55	9	23	1	14	1	12	4	13	–	2	3
Do.	Killeadan,	1,112	953	191	168	62	37	11	26	3	14	–	8	3	3	–	3	3
Costello,	Knock,	497	371	187	316	13	20	3	18	4	11	3	7	–	4	2	4	2
Do.	Aghamore,	1,356	1,037	215	236	60	63	3	60	5	35	7	60	3	13	1	3	7
Do.	Kilmovee,	956	818	141	168	17	27	3	13	2	7	–	5	–	3	3	3	3
Do.	Kilbeagh,	1,480	1,173	242	280	13	68	4	13	3	13	3	12	4	13	4	3	3
Co. Sligo.																		
Leney,	Achonry,	1,003	770	200	263	16	35	3	15	2	3	1	4	3	3	1	1	–
Do.	Kilmacshigue,	1,654	1,221	365	439	31	60	13	43	12	26	7	22	6	13	5	10	3
	Total in Union,	12,195	8,943	2,647	3,246	315	593	66	283	50	184	36	134	30	95	18	58	30
SUMMARY.	Baronies.																	
Co. Mayo,	Gallen,	3,272	2,056	1,265	1 617	181	232	54	141	24	87	16	52	13	47	3	34	22
Do.	Costello,	4,265	3,202	863	963	79	157	66	78	14	56	13	44	9	32	9	23	14
Co Sligo,	Leney,	2,657	1,991	666	665	46	115	25	64	12	30	8	37	8	16	3	11	3
		12,195	8,943	2,647	3,246	312	102	90	283	50	184	36	134	30	95	18	58	30

Total *Gross* Annual Value, £72,216 14s. 3½d. Total *Net* Annual Value, £67,061 16s. Rate of difference, £25 12s 7½d per cent.

Thomas Maloney, Clerk of the Union 8th March, 1843.

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Number of Tenements, valued for Poor Rates; distinguishing the Number within each of the grades of value specified.

THURLES UNION.

Counties at large, Baronies, &c	Electoral Divisions.	Total Number of Tenements.	Under £4.	£4 and under £10.	£5 and upwards.	£10 and under £15.	£10 and upwards.	£15 and under £20.	£15 and upwards.	£20 and under £25.	£20 and upwards.	£25 and under £50.	£25 and upwards.	£50 and under £100.	£50 and upwards.	£100 and under £200.	£100 and upwards.	£200 and under £300.	£200 and upwards.	£300 and upwards.
Co. Tipperary—																				
Elogarty,	Thurles,	2,268	1,328	331	776	144	599	96	263	36	107	14	162	93	69	18	64	36		
Do.	Holycross,	309	119	37	156	26	142	34	108	23	72	19	47	10	37	9	27	18		
Do.	Moycarkey,	354	190	77	134	47	117	30	70	7	64	5	27	8	23	6	14	8		
Do.	Ballymacarea,	148	73	13	75	23	81	5	30	1	32	5	26	7	20	2	13	11		
Do.	Borris,	442	218	81	224	37	146	36	106	27	79	19	61	14	41	5	27	34		
Do.	Magna,	534	300	76	234	46	164	36	118	22	82	13	62	14	48	9	36	26		
Do.	Kahealey,	195	98	44	91	23	57	8	24	6	19	4	18	2	8	3	7	4		
Do.	Templemore,	1,018	556	183	433	108	246	44	137	19	93	25	74	13	45	5	30	27		
Do.	Loughmore, East	208	139	39	147	26	57	16	41	12	46	8	32	7	27	19	20	10		
Do.	Loughmore, West	277	124	64	178	31	114	26	83	18	52	17	38	8	21	4	13	3		
Do.	Drom,	457	222	98	235	36	142	27	107	26	86	6	36	26	47	8	37	18		
Do.	Rock,	212	98	43	147	26	151	25	76	13	53	7	46	8	38	8	25	6		
Do.	Ballycahill,	183	88	26	98	26	70	6	47	8	36	5	34	8	25	6	16	13		
Slievardagh,	Roaluak,	488	201	97	285	49	185	40	130	22	89	12	77	13	65	6	46	26		
Do.	Kilcooly,	326	159	46	196	15	56	11	47	8	38	7	37	8	30	4	17	13		
Do.	Fennor,	229	112	36	118	22	71	9	43	11	40	3	25	11	34	2	13	11		
Do.	Templetenoky,	437	273	36	164	31	106	16	79	14	56	14	42	6	28	10	22	18		
Ikerrin,	Templeree,	231	134	44	117	31	73	17	42	8	36	6	28	7	20	4	13	6		
Do.	Moyaliffe,	446	236	81	219	36	118	27	86	8	56	16	48	13	33	8	25	20		
Kilnamanagh,	Templebeg,	470	177	39	228	40	134	33	94	18	61	4	43	17	36	8	26	18		
Do.	Barrisdeigh,	1 1,345	644	209	596	119	396	66	141	26	81	13	46	16	32	8	17	18		
	Total in Union,	10,371	5,670	1,873	4,701	932	2,828	603	1,836	300	1,183	219	937	241	718	137	477	340		
SUMMARY—	Baronies—																			
Co. Tipperary,	Elogarty,	8,730	3,769	1,145	2,867	505	1,822	387	1,203	233	839	144	606	163	462	88	309	213		
Do.	Ikerrin,	858	467	152	291	62	179	36	117	19	81	21	56	16	41	12	31	18		
Do.	Kilnamanagh,	2,013	1,587	460	958	190	568	120	318	62	198	27	135	45	195	16	64	45		
Do.	Slievardagh,	926	443	176	495	84	319	60	236	42	175	27	135	36	120	14	73	62		
		10,371	5,670	1,873	4,701	932	2,828	603	1,836	356	1,293	219	937	241	718	137	477	340		

Total *Gross* Annual Value, £160,080 12s. 8½d. Total *Net* Annual Value, £119,478 6s. Rate of difference, £30 7s. 4d. per cent.

JAMES FOGARTY, Clerk of the Union.

Note added on the 16th September, 1842.—No change in the number of Tenements in this Union, since this Return was made.—JAMES FOGARTY

OBSERVATIONS OF THE ASSISTANT COMMISSIONER.

The Valuation of Thurles Union is about 30 per cent. under the usual letting. This is only a general proposition, to which in this, as in all other Unions in my District, there are many exceptions.

2nd February, 1842. J. O'DONOGHUE.

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TIPPERARY UNION

Counties at Large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £3	At £3 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £25 and under £30.	At £30 and upwards.	At £30 and under £35.	At £35 and upwards.	At £35 and under £40.	At £40 and upwards.	At £40 and under £50.	At £50 and upwards.
Co. Tipperary																			
Clanwilliam,	Tipperary,	1,079	663	141	416	60	275	79	219	36	146	21	102	44	81	11	35	24	
Do.	Clobiney,	379	108	34	204	33	140	60	167	14	77	16	60	26	26	6	28	17	
Do.	Emly,	476	11	64	463	68	401	60	336	34	277	60	226	34	184	40	169	50	
Do.	Lattin,	99	48	7	44	0	37	4	34	2	32	6	26	2	26	0	26	23	
Do.	Cullen,	253	123	24	117	10	86	14	72	10	62	8	43	11	36	10	24	6	
Do.	Shrunchill,	117	36	10	83	6	73	18	54	6	48	5	43	13	36	6	30	10	
Do.	Bruu,	316	131	44	184	32	145	26	108	13	95	7	88	19	69	8	37	28	
Do.	Solloheed,	337	159	60	246	67	209	66	192	35	154	34	99	20	79	16	46	26	
Do.	Rathkeny,	693	124	61	252	36	151	29	113	20	84	6	64	25	38	13	25	26	
Do.	Cordangan,	520	333	50	190	33	140	24	114	22	92	17	67	16	50	6	31	22	
Do.	Kilnamela,	270	111	47	160	28	110	18	84	7	69	13	60	14	47	8	33	23	
Do.	Golden,	820	476	157	376	63	234	39	173	24	134	31	113	26	82	23	62	40	
Do.	Kilnaldrif,	337	234	68	253	45	197	21	80	10	66	6	60	10	43	10	33	66	
Do.	Donaloe,	528	108	64	200	31	116	10	66	11	55	13	50	18	30	8	28	30	
Do.	Dunahill,	302	70	27	126	18	88	14	74	16	56	7	40	13	60	10	26	13	
Kilnamanagh,	Do.	243	79	43	179	32	138	26	97	20	77	6	61	11	45	10	32	26	
Do.	Town,	558	313	63	245	44	181	66	150	26	101	13	78	30	56	14	36	13	
Co. Limerick.																			
Coonagh,	Doon,	365	684	131	271	43	140	16	31	13	73	13	60	13	45	10	35	23	
Do.	Grane,	661	359	91	261	12	86	26	211	28	176	26	108	42	125	24	82	49	
Do.	Ulla,	403	200	27	200	26	173	34	139	21	104	10	53	10	73	10	54	39	
Do.	Killeely,	215	133	13	80	14	67	11	53	5	43	0	37	2	31	4	23	16	
	Town in Union,	6,999	4,434	1,262	4,866	734	6,303	603	3,679	409	1,976	691	1,467	437	1,276	260	539	580	
SUMMARY.																			
Co. Limerick,	Coonagh,	1,994	1,002	262	810	117	610	69	462	62	309	60	229	83	374	58	161	139	
Co. Tipperary,	Clanwilliam,	6,294	3,320	643	3,493	539	2,382	447	1,920	293	1,408	209	1,158	613	909	184	503	409	
Do.	Kilnamanagh,	701	112	107	419	78	311	68	256	54	179	25	130	41	103	22	35	40	
		6,999	4,434	1,262	4,866	734	3,303	603	3,679	409	1,976	691	1,467	437	1,276	260	539	580	

Total *Gross* Annual Value, £204,369 12s. 9d. Total *Net* Annual Value, £146,169 16s. 1d. Rate of difference, £37 17s. 0½d. per cent.

WILLIAM REARDAN, Clerk of the Union, 4th February, 1843.

Note added on the 21st September, 1842.—No change has been made in the Valuation affecting the Return, up to this date.—WILLIAM REARDAN

OBSERVATIONS OF THE ASSISTANT COMMISSIONER

I have examined this Return of the Number of Tenements valued for the Poor Rate in the Tipperary Union, as well as the Valuation from which it is extracted, and consider both to be correct as far as I have been able to ascertain

19th January, 1843.

W. M. T. HAWLEY.

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Number of Tenements, valued for Poor Rates, distinguishing the Number within each of the grades of value specified.

TRALEE UNION.

Counties at large, Baronies, &c.	Electoral Divisions	Total Number of Tenements	Under £4	At £4 and under £6	At £6 and upwards.	At £8 and under £10	At £10 and upwards.	At £12 and under £15	At £15 and upwards.	At £20 and under £30	At £30 and upwards.	At £40 and under £50.	At £50 and upwards.	At £60 and under £80.	At £80 and upwards.	At £100 and under £200	At £200 and upwards.	At £300 and under £500	At £500 and upwards.
Co. Kerry																			
Parliamentary Borough of Tralee,	Tralee, " "	1,899	677	220	615	97	293	73	266	34	220	30	167	54	121	69	67	25	
Traghenaskiny (except portion in the Borough)	Do. "	1,514	966	219	326	167	659	98	442	72	344	60	272	70	203	36	153	97	
Clanmaurice, "	Do. "	47	7	—	40	—	40	2	40	0	38	10	32	0	26	5	11	0	
Traghenaskiny, "	Castle Island, "	1,376	795	175	341	106	406	64	301	36	257	43	187	57	144	38	67	34	
De "	Brosna, "	411	243	54	106	48	196	36	53	10	53	12	36	8	11	1	3	2	
De "	Ballymalanam, "	894	441	186	453	54	203	36	171	34	111	7	77	34	78	10	30	21	
De "	Ballymac Elligot, "	944	559	93	282	72	203	36	217	27	161	26	134	27	106	24	60	43	
De "	Castlemaid, "	431	257	36	154	38	108	18	83	10	36	12	58	16	46	10	30	10	
De "	Kilgarylander, "	407	263	54	140	10	86	36	76	10	44	0	36	8	26	0	10	12	
De "	Kilgobin, "	481	296	66	176	54	116	55	36	12	61	5	18	0	18	1	4	0	
Corkaguiney, "	Ballinrooker, "	453	240	99	158	37	84	34	47	0	36	4	14	0	10	1	5		
De "	Ballinscourty, "	306	171	73	107	42	58	6	15	0	10	—	6	2	6	1	1	0	
De "	Minard "	454	296	113	196	36	96	16	61	10	15	0	6	0	6	0	12	0	
De "	Castlegregory, "	682	290	71	249	81	171	46	116	60	74	10	56	13	36	0	2	5	
De "	Ballyferis, "	468	336	76	176	42	68	32	54	12	33	7	20	10	13	—	12	0	
De "	Dingle, "	1,341	1,344	272	597	111	215	46	114	51	66	14	38	12	24	—	—	—	
De "	Kilquane, "	813	242	36	36	0	0	3	4	—	1	—	1	1	1	—	—	—	
De "	Ventry, "	437	326	97	111	11	14	1	2	—	2	1	2	1	1	—	—	—	
De "	Dunurlin, "	615	320	174	196	14	22	4	6	2	4	—	1	1	1	—	—	—	
De "	Dunquin, "	364	244	17	36	1	2	—	2	1	2	—	1	1	1	—	—	—	
	Total in Union,	14,199	8,656	2,258	5,474	1,040	3,186	684	2,146	411	1,692	208	1,111	363	840	159	480	317	
SUMMARY.	Baronies																		
Tralee Borough, Co. Kerry,	" " "	1,592	677	220	615	97	293	73	268	33	220	30	167	54	121	33	67	25	
De.	Clanmaurice, " "	47	7	—	40	—	40	2	40	0	38	12	32	0	26	0	11	0	
De.	Corkaguiney,	2,937	4,101	1,319	3,060	432	977	180	486	123	305	43	143	60	136	11	40	20	
De.	Traghenaskiny (except portion in the Borough of Tralee)	6,623	3,840	649	1,798	511	1,874	355	1,353	215	928	177	770	239	298	110	372	267	
		14,199	8,656	2,258	5,474	1,040	3,186	684	2,146	411	1,692	208	1,111	363	843	163	480	317	

Total *Gross* Annual Value, £148,016 1s. 11½d. Total *Net* Annual Value, £113,388 9s. 6d. Rate of Allowance, £31 8s. 1½d per cent.

THOMAS O'CONNELL, Clerk of the Union. 21st February 1843.

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Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Under £5.	At £5 and under £10.	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £25 and under £30.	At £30 and upwards.	At £35 and under £40.	At £40 and upwards.	At £40 and under £50.	At £50 and upwards.
Co. Meath																	
Upper Navan,	Kilcooly,	340	210	38	127	10	30	7	79	9	73	3	92	11	60	6	49
Do.	Trim,	396	237	83	156	17	80	10	63	7	47	0	40	6	34	4	30
Lower Moyfenragh,	Do.	616	411	96	205	37	137	19	108	6	83	10	77	16	67	11	56
Do.	Laracor,	496	365	69	104	24	102	12	78	19	60	2	55	7	51	0	44
Do	Rathmolyon,	430	244	45	189	36	149	22	130	10	80	7	70	10	60	7	67
Do.	Rathcore,	472	270	40	203	36	163	63	100	15	110	11	97	23	86	9	68
Lune,	Kilsaccolmon,	435	282	84	143	29	100	19	87	17	77	6	60	6	52	12	40
Do.	Kildalkey,	543	365	62	188	33	126	19	93	10	74	10	60	6	49	11	42
Do.	Athboy,	947	646	109	269	47	190	60	100	16	89	11	71	17	60	9	43
Upper Deece,	Gallo,	226	140	20	82	7	56	6	53	7	49	3	38	10	28	6	26
Lower do	Galtrim,	309	63	89	126	16	104	8	96	7	79	9	71	6	62	6	54
Upper Moyfenragh,	Killyon,	449	265	27	162	32	130	30	104	18	82	16	64	12	54	9	49
Co. Kildare.																	
Carbery,	Do.	14	6		6	1	6	2	6	–	9	6	9	1	1	–	–
	Total in Union,	6 641	3,543	587	1,998	511	1,411	184	1,190	164	910	92	772	131	980	90	549
SUMMARY.		Baronies															
Co. Kildare,	Carbery,	14	6	–	6	1	6	2	6	–	9	6	9	1	1	–	–
Co. Meath,	Lower Deece,	209	66	32	126	16	104	8	96	7	78	9	71	6	62	6	54
Do	Upper do.	226	140	20	86	7	56	6	53	7	49	3	38	10	28	6	26
Do.	Lune,	1,925	1,352	102	573	102	291	49	260	39	240	29	196	29	161	29	132
Do	Lower Moyfenragh,	1,391	1,320	210	761	104	545	73	429	49	349	39	303	54	273	54	219
Do.	Upper do	448	280	27	153	33	130	30	104	18	82	16	64	12	54	9	49
Do.	Do. Navan,	720	470	61	266	27	169	23	142	16	110	6	103	17	90	10	77
		6,641	3,543	587	1,998	511	1,411	184	1,190	164	910	92	772	131	980	90	549

Total *Gross* Annual Value, £126,355 12s 6½d

Total *Net* Annual Value, £106,361 6s. 10d.

Rate of difference, £14 4s. 10d. per cent.

D C O'Reilly, Clerk of the Union. Trim, 6th January, 1842.

Note made on the 15th September, 1843.—There has not been any change in the Valuation since this Return was made With reference to the Net Annual Value of the Union, the amount should be £106,361 6s 10d, being 10s more than the sum stated in the Return; the mistake occurred when writing up the first Rate—it has been corrected in the Rate made 13th ult. the error does not affect the Return in any other way.—D C O'Reilly.

Observations of the Assistant Commissioner.

The Chairman of the Union, Samuel Winter, Esq., Tullaghard, Trim, states, "I consider the Union has been valued according to the principle of the Poor Law Act, that is, what the land might be considered likely to let for at a fair and reasonable rent. I have no doubt from the great competition for land in this country, that in many instances a higher rent could be obtained than the Valuation; but taken as a whole I believe it is not too low so as to allow a fair *profit* to the Tenant, nor too high for the just claims of the Landlord."

The Clerk states, "I am not a judge of the value of land, but I believe the Valuation made is according to the letting value, that is, what it would be worth to a Tenant possessing skill and capital to turn the land to the best account, however, there being such competition for land, it would I am sure, in many instances, let at a higher rate than it has been valued at for the purposes of the Poor Rate. There was not a single appeal against the Valuation at the October Sessions."

The number of objections against the Valuation when exhibited for 21 days was 162 The Guardians dismissed 26 of the cases, lowered the Valuator's estimates in 79 cases; and raised his estimates in 6 cases. There are mistakes and discrepancies in the return of quantities in this Union, but not to any great extent, and I think the Guardians will not find much difficulty in correcting the errors.

7th January, 1842.

Wm. Jesse Mancock.

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Number of Tenements, valued for Poor Rates, distinguishing the Number within each of the grades of value specified.

TUAM UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements.	Houses £5	£1 5s and under £10	£10 and upwards.	£1 15s and under £15	£15 and upwards	£1 10s and under £20.	£20 and upwards.	£1 15s and under £30.	£30 and upwards.	£1 10s and under £40.	£40 and upwards.	£1 15s and under £50.	£50 and upwards.	£1 10s and under £60.	£60 and upwards.	£1 15s and under £80.	£80 and upwards.	£1 10s and under £100.	£100 and upwards.
Co. Galway,																					
Ballymoe,	Clonbern,	843	591	210	356	52	153	39	91	7	45	5	42	7	60	4	20	25
Do.	Tuam,	43	37	5	11			2	9	1	4	–	5	1	9	1	9	3
Dunmore,	Do.	1,301	542	212	459	153	247	94	110	10	84	11	75	15	64	11	46	38
Clare,	Do.	854	501	109	243	47	135	33	89	23	63	9	33	9	36	5	18	13
Do.	Cummer,	480	344	63	136	17	78	13	61	2	48	5	46	4	48	5	30	30
Do.	Annaghdown,	259	136	20	123	10	34	7	24	5	17	1	17	7	16	3	9	7
Do.	Headford,	349	302	231	383	62	122	17	70	10	66	4	57	9	61	7	34	17
Do.	Donaghpatrick,	853	814	187	309	45	124	19	84	8	66	5	57	9	61	10	43	36
Do.	Clare Tuam,	480	209	103	164	17	61	20	44	4	34	8	30	9	26	4	22	18
Do.	Kilbannon,	35	31	9	14	–	9	1	9	–	4	1	4	1	9	1	3	1
Dunmore,	Do.	903	610	152	199	14	91	19	47	4	27	5	33	8	31	0	26	20
Do.	Lagnaty,	1 033	683	231	350	51	119	25	68	9	43	6	57	9	31	4	32	19
Do.	Dunmore	878	643	119	327	62	109	19	47	7	37	9	39	5	27	2	10	17
Do.	Killeroirin,	63	42	9	10	5	9	–	9	–	9	–	9	–	3	–	9	9
Clare,	Do.	579	423	92	157	21	65	17	44	4	97	1	93	3	30	4	19	10
Tyraquin,	Do.	196	78	29	47	10	18	1	9	3	7	–	9	1	9	1	4	9
Do.	Abbey,	570	440	90	160	14	42	7	26	2	21	3	10	2	10	2	14	12
Clare	Do.	60	39	12	21	9	9	2	9	1	1	1	1	–	–	–	–	–
Do.	Menlough,	55	43	9	12	1	9	2	9	1	4	–	9	1	9	–	3	2
Tyraquin,	Do.	284	93	28	63	12	40	3	26	9	26	9	23	7	20	1	13	12
	Total in Union,	10,448	7,074	1,952	3,374	563	1,422	234	860	108	625	62	520	97	458	74	301	227
SUMMARY	Baronies.																				
Co. Galway,	Ballymoe,	601	628	234	363	52	139	34	87	9	60	6	45	7	36	9	22	27
Do.	Clare,	4,436	2,800	693	1 453	211	659	190	428	63	586	69	289	44	233	42	173	136
Do.	Dunmore,	4,050	2,620	695	1,336	253	544	60	288	69	211	69	178	35	156	23	130	97
Do.	Tyraquin,	969	726	145	248	99	100	11	66	9	53	9	47	10	41	4	31	57
		10,448	7,074	1,952	3,374	563	1,422	234	860	108	625	62	520	97	458	74	301	227

Total *Gross* Annual Value, £105,438 14s. 10½d. Total *Net* Annual Value, £85,286 0s. 8½d. Rate of difference, £20 3s. 1½d. per cent.

JOHN HOSKIN, Clerk of the Union. 30th November, 1849.

Observations of the Assistant Commissioner on the Original Return.

The Valuation of the Tuam Union was made by Messrs. Patrick Kirwan and John Griffin, both resident Landholders, well conversant with the value of the lands in the Union. From the Valuation not being as yet open to public inspection, I cannot say what the general opinion of it may be. The Guardians have recently engaged Mr Redington, a Civil Engineer, to check the quantities given by the Valuators with the Ordnance Survey, any error as to measurement being then corrected, I should say that the Valuation may be considered as a fair one, at perhaps from 16 to 18 per cent. below what may be considered the fair letting value of lands in the Union.

JOSEPH BURKE. 19th January, 1849.

In reference to the present Return, Mr. Burke remarks:—During the exhibition of the Valuation but few objections were made, and those were settled by Mr. Griffin, who completed the Valuation after the death of his colleague Mr Kirwan. Mr. Redington who was engaged to check the measurement, did his duty most satisfactorily, and I have every reason to think from the general opinion on the subject, that the Report already made by me on the Valuation is fully borne out.

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Government Large Baronies, &c	Baronial Divisions.	Total Number of Tenements	Under £6	At £6 and under £10	At £10 and upwards.	At £10 and under £15	At £15 and upwards.	At £20 and under £30	At £30 and upwards.	At £40 and under £50.	At £50 and upwards.	At £60 and under £80.	At £80 and upwards.	At £100 and under £150.	At £150 and upwards.	At £200 and under £250.	At £250 and upwards.	At £300 and upwards.
Co. Westmeath.																		
Moyashel,	Rahugh, *	316	159	96	160	84	104	22	70	14	48	8	24	15	30	9	19	13
Do.	Kilbeggan,	1,025	690	134	333	73	168	27	126	24	99	12	75	13	63	18	60	36
Do.	Durrow, *	7	4	1	3	1	2	1	1	—	—	—	—	—	—	—	—	—
King's Co.																		
Ballycowan,	Durrow,	360	199	84	187	47	160	14	30	30	42	2	65	8	16	1	11	19
Do.	Tullamore,	2,242	1,526	645	717	183	372	97	259	54	158	24	99	24	74	15	45	26
Do.	Rahan,	376	343	166	329	64	164	30	115	25	71	17	46	17	32	7	18	8
Ballybay,	Kilboggin,	749	502	137	307	59	185	37	92	21	60	5	44	12	36	3	24	14
Lower Philipstown,	Ballycommon,	187	77	33	88	15	37	16	42	7	50	3	25	4	20	5	18	23
Do.	Kilcolenbert,	220	156	96	114	18	88	21	78	15	40	12	34	9	22	4	15	9
Do.	Philipstown,	501	440	193	611	40	111	28	68	8	37	6	26	6	22	4	17	19
Kilcourcey,	Kilconaghan,	613	397	66	212	36	126	15	88	15	70	5	55	11	30	10	44	34
Do.	Clara,	1,066	762	145	396	61	150	24	80	26	65	9	49	12	46	5	24	35
Upper Philipstown,	Rathfarnham,	284	111	42	113	26	71	6	46	6	35	3	21	7	20	4	13	16
Geashill,	Killeigh,	439	387	74	142	20	60	15	48	15	36	5	38	12	23	1	13	12
Do.	Cappincur,	479	276	89	209	40	120	26	66	17	68	6	41	5	35	5	25	40
Do.	Geashill,	489	300	64	169	41	107	25	96	16	40	9	38	5	21	5	15	16
	Total in Union,	9,737	6,166	1,886	5,291	702	1,996	360	1,268	256	908	140	647	160	515	84	343	255
SUMMARY.																		
Co. Westmeath,	Moyashel,	1,390	843	191	490	158	265	50	197	38	147	17	100	20	52	10	30	43
King's Co.	Ballybay,	780	502	137	287	58	140	27	92	21	65	2	44	12	32	6	24	14
Do.	Ballycowan,	6,597	3,401	637	1,336	234	690	143	496	96	289	47	163	56	122	23	66	43
Do.	Geashill,	1,407	867	239	640	101	331	64	260	57	236	20	96	26	76	5	53	44
Do.	Kilcourcey,	1,679	1,159	241	314	56	273	49	177	38	136	14	105	23	80	15	72	57
Do.	Lower Philipstown,	1,028	623	140	466	79	256	61	177	30	110	21	80	16	66	11	46	58
Do.	Upper do.	284	111	42	113	26	71	6	46	6	36	3	21	7	20	4	13	16
		9,737	6,166	1,886	5,291	702	1,996	360	1,268	256	908	140	647	160	515	84	343	255

Total *Gross* Annual Value, £107,998 10s Total *Net* Annual Value, £87,816 8s Rate of deficiency, £20 17s 8½d per cent.

THOMAS RYAN, Clerk of the Union. Tullamore, 3rd December, 1842

OBSERVATIONS OF THE ASSISTANT COMMISSIONER:

The Valuation of Tullamore Union is rather high. In most instances it is up to the Rents, and in cases of old lakes, beyond. The Valuation is a uniform one

J. O'DONOGHUE.

* This portion of Durrow Electoral Division is the small Townland of Ballockbeg, isolated in the Barony of Ballycowan, King's County, to which it has been annexed by a Proclamation of the Lord Lieutenant and Council, dated 9th February, 1842, in pursuance of the General Valuation Act, 6 and 7 Wm. IV.; but as this transfer does not affect the present registered Electors, except in the period of registry shall expire in each case, it has been considered advisable to require the Clerk of the Union to distinguish the number, however few, of the Tenements transferred.

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Number of Tenements valued for Poor Rates, distinguishing the Number within each of the grades of value specified.

WATERFORD UNION.

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10.	At £5 and upwards.	At £10 and under £15.	At £10 and upwards.	At £15 and under £20.	At £15 and upwards.	At £20 and under £25.	At £20 and upwards.	At £25 and under £30.	At £25 and upwards.	At £30 and under £40.	At £30 and upwards.	At £40 and under £50.	At £40 and upwards.	At £50 and upwards.
Mun. Borough of Waterford,	Waterford,	3,082	1,831	480	2,051	580	1,862	245	1,002	176	764	119	578	130	466	103	331	228
Co. of the City of Waterford, outside the Municipal Borough,—Part Bound	Do.	658	330	56	295	30	265	97	169	28	150	14	147	29	138	25	130	70
*Do.	Faithlegge,	78	54	15	10	9	4	–	1	–	1	–	1	1	1	–	–	
County of Waterford.																		
Gaultier,	Do.	210	54	26	132	30	98	20	70	2	58	5	50	17	47	8	30	26
Do.	Crook,	215	83	37	122	30	90	10	73	0	60	9	52	17	47	8	30	22
Do.	Kilmacleague,	388	142	89	242	43	164	26	119	10	66	14	70	20	50	2	36	31
Do.	Rathmoylan,	171	96	15	73	11	88	8	47	8	38	9	30	9	33	7	24	17
Do.	Ballymakill,	159	30	14	101	10	147	18	128	8	117	7	109	15	102	23	27	63
Middlethird,	Do.	2	–	–	2	–	2	–	2	–	9	–	2	1	2	–	1	1
Do.	Kilburn,	146	43	16	97	15	82	9	80	4	57	4	52	13	42	11	30	25
Do.	Drumcannon,	550	201	112	350	39	240	34	101	38	127	10	30	60	60	13	48	60
Do	Island Keane,	159	48	21	58	15	72	15	87	6	42	5	37	7	30	4	30	91
Do	Reisk,	135	13	10	122	16	109	9	87	11	73	8	27	2	60	5	80	69
Do	Kilmeaden,	160	24	30	135	19	133	16	66	8	76	6	71	17	66	6	48	42
Do.	Dunhill,	171	23	25	148	8	138	72	90	10	67	16	72	60	63	14	42	28
Do.	Newcastle,	53	9	7	44	0	30	6	38	9	27	9	25	2	23	7	21	14
Upperthird,	Do.	41	15	9	26	0	16	4	13	1	11	1	10	2	9	0	7	6
Do.	Kilbarrymeaden,	286	106	90	180	10	120	11	100	12	94	13	82	13	39	10	32	42
Do.	Reanmore,	111	58	7	63	2	72	7	74	3	67	4	60	19	62	3	40	30
Decies Without,	Do.	63	14	3	39	9	80	5	67	2	24	2	22	4	10	4	13	11
County of Kilkenny.																		
Ida,	Rathpatrick,	197	73	50	124	25	80	19	63	9	51	4	42	11	30	2	26	24
Do.	Kilculliheen,	290	90	31	200	30	109	34	114	23	80	19	87	19	60	7	21	14
Do.	Dunkit,	301	88	37	213	44	219	23	174	27	108	22	111	20	80	10	80	49
Do.	Kilbride,	267	76	37	181	30	144	30	89	31	60	10	59	20	27	9	7	9
Do.	Kilbeacon,	39	12	0	18	5	12	3	9	0	3	–	1	–	1	1	1	–
Knocktopher,	Do	238	107	31	126	28	97	27	60	12	49	6	50	9	24	3	19	7
Do.	Kilkeasy,	251	77	49	174	30	123	10	103	11	84	10	75	22	57	15	00	15
Do.	Killahy,	111	21	15	90	26	75	8	43	11	41	13	35	7	15	3	0	3
Iverk,	Do.	48	19	15	33	15	20	2	3	–	0	–	2	0	3	–	2	1
Do.	Kilmacow,	209	60	42	169	19	144	28	123	15	106	10	93	30	75	20	42	60
Do.	Aglish,	139	10	6	134	9	129	11	110	33	108	19	88	48	76	30	34	12
Do.	Rathkyran,	274	30	40	239	30	130	00	171	25	134	21	136	35	150	11	48	30
	Total in Union,	10,139	3,830	1,429	6,312	1,290	4,987	714	3,557	500	2,848	372	2,334	599	1,356	296	1,320	939
SUMMARY	Baronies.																	
Mun. Bor. of Waterford,		3,082	1,831	480	2,051	580	1,862	245	1,002	176	764	119	578	130	466	103	331	228
Co. of the City, Part Bounds,		4,707	2,044	300	2,363	502	1,831	275	1,138	106	924	106	726	130	600	126	436	307
Co. Waterford,	Decies Without,	53	14	3	39	2	36	2	27	2	24	2	22	4	19	4	13	11
Do	Gaultier,	1,174	430	164	744	130	500	94	471	42	367	30	318	78	265	30	307	187
Do.	Middlethird,	1,848	359	260	1,506	165	730	58	391	87	496	37	420	101	372	39	271	203
Do.	Upperthird,	447	153	31	295	23	214	20	130	21	173	19	151	31	132	21	102	81
Co. Kilkenny,	Ida,	1,036	260	146	775	194	539	115	448	52	359	86	280	75	194	31	110	85
Do.	Knocktopher,	597	208	35	392	72	397	34	321	34	127	37	189	48	90	23	88	50
Do.	Iverk	741	145	104	658	80	471	87	429	63	374	66	309	100	250	67	196	99
		10,139	3,830	1,429	6,312	1,290	4,267	714	3,557	500	2,848	372	2,334	599	1,356	296	1,320	832

Total Gross Annual Value, £231,607 4s. 8½d. Total Net Annual Value, £200,094 17s. 6d. Ratio of difference, £35 9s. 4½d. per cent. John De Burgh, Clerk of the Union. 1st December 1843.

Observations of the Assistant Commissioners.—I am not aware of any part of this Union at the period the Valuation was made, but I believe, it is considered a fair one. Edmd. M. Mahony.

[illegible]

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WESTPORT UNION.

Counties at large, Baronies, &c	Electoral Divisions.	Total Number of Tenements	Under £5	At £5 and under £10	At £10 and under £15	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £30	At £30 and upwards.	At £40 and under £50	At £50 and upwards.	At £60 and under £80	At £80 and upwards.	At £100 and under £150	At £150 and upwards.	At £200 and under £300	At £300 and upwards.
Co. Mayo																		
Burrishoole,	Westport,	19	13	2	4	—	2	1	2	—	1	—	1	—	1	—	1	1
Murrisk	Do.	3,207	1,937	185	350	79	174	57	95	21	66	7	57	9	36	7	51	14
Do.	Louisburgh,	1,607	1,536	20	102	15	32	4	2	2	4	5	5	—	—	—	—	—
Do.	Clare Island,	609	601	5	5	—	5	—	2	1	5	1	1	—	—	—	—	—
Do.	Aughagower,	1 160	1,082	56	77	7	11	1	4	—	2	1	2	—	5	1	2	1
Burrishoole,	Do.	944	860	62	75	9	15	3	5	1	3	1	2	—	1	—	1	1
Do.	Kilmeena,	1,418	1,206	103	210	12	17	3	5	—	5	—	5	1	5	—	1	1
Do.	Kilmaclasser,	637	529	37	36	8	11	1	2	1	2	1	1	—	—	—	—	—
Do.	Newport,	1,951	1,768	171	243	29	72	18	42	11	20	7	62	5	15	2	17	7
Do.	Achill,	1 658	1,536	7	96	9	13	5	7	3	3	—	5	1	2	—	1	1
Do.	Inishcoy,	690	597	54	33	17	29	4	12	1	2	—	7	2	7	2	3	3
Carra,	Do.	84	79	5	5	—	—	—	—	—	—	—	—	—	—	—	—	—
Erris,	Ballycroy,	659	589	57	45	4	19	3	5	1	5	1	4	2	3	—	1	1
	Total in Union,	13,198	11,791	985	1,381	175	378	77	203	49	126	21	84	20	63	13	49	30
SUMMARY	Baronies																	
Co. Mayo,	Burrishoole,	6,767	5,973	378	738	73	169	33	56	17	54	9	57	9	38	8	19	14
Do.	Carra,	84	79	5	5	—	—	—	—	—	—	—	—	—	—	—	—	—
Do.	Erris,	658	589	57	45	4	15	3	5	1	5	1	4	2	3	—	1	1
Do.	Murrisk,	6,688	5,151	525	542	98	207	41	142	31	67	11	43	9	23	9	23	15
		13,198	11,791	985	1,381	175	378	77	203	49	126	21	84	20	63	13	49	30

Total *Gross* Annual Value, £48,443 15s. 6d. Total *Net* Annual Value, £39,155 12s. Rate of difference, £23 14s. 8d per cent.

JOHN LARGE, Clerk of the Union. 1st October, 1842.

OBSERVATIONS OF THE ASSISTANT COMMISSIONER ON THE ORIGINAL RETURN.

The Valuation of the Westport Union is now being made by Mr James Barton, C. E., and the above Return comprises the only portion of a Barony in the Union as yet completed. Mr Barton in a letter to the Poor Law Commissioners, dated 12th February, 1842 says, "My Valuation of the Poor Law Union of Westport, as any other Union I have valued, is upon what I conceive to be a fair and reasonable scale (it is a *fair* live and let live "Valuation. The opinion of the people is, that it is upon a reasonable scale, and that if they could get their lands within 15 per cent of my Valuation, they would think they were very well treated. Thus is always the case in districts where the population is very numerous, and the lands let high If you saw a book of the Valuation of some of the Electoral Division of Westport, the holdings are generally from half an acre to 8 acres, the great majority of them are from 1 to 3 acres extent, and even them are sub-dividing every day, and the poor inhabitants will promise anything to get a spot to erect a kind of a hut upon Rents have risen to double their proper value in many places. I have also to state that it is common to see lands let in one part of the Union at 20s per acre, and the people think them very fair, and that the same quality of lands is let in another part of the Union at 30s per acre, and those last people think them very dear without any cause whatever for such difference of opinion; but my opinion is, that I should keep my Valuation at what I think a fair and reasonable scale upon every part of the Union"

16th February, 1842. JOSEPH BURKE.

FURTHER OBSERVATIONS

Since the foregoing were written, the exhibition of the Valuation has taken place, and a Rate has been made The objections to the Valuation were but few, and no appeal has, I believe, been lodged against the Rate. I have had before me an Abstract of the Rentals of the Union, and, comparing it with Mr Barton's Valuation, I should say that the latter is made on a fair and just principle

3rd January, 1843 JOSEPH BURKE.

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Number of Tenements, valued for Poor Rates, distinguishing the Number within each of the grades of value specified

WEXFORD UNION

Counties at large, Baronies, &c.	Electoral Divisions.	Total Number of Tenements	Under £5.	At £5 and under £10	At £10 and upwards.	At £10 and under £15.	At £15 and upwards.	At £15 and under £20.	At £20 and upwards.	At £20 and under £25.	At £25 and upwards.	At £25 and under £30.	At £30 and upwards.	At £30 and under £40.	At £40 and upwards.	At £40 and under £50.	At £50 and upwards.	At £50 and upwards.
Co. Wexford																		
Borough of Wexford, Barony of Forth, (exclusive of Wexford,)	Wexford,	2,155	1,100	434	672	160	526	99	672	72	260	79	208	61	129	50	98	35
Shelmalier,	Do.	339	144	52	192	43	123	50	80	12	50	1	52	6	31	9	35	17
Do.	Do.	283	86	28	198	57	98	15	68	6	52	16	48	11	31	6	20	11
Do.	Kilpatrick	340	189	68	198	19	109	14	89	14	79	14	61	23	17	11	34	23
Do.	Ardcolm,	197	362	60	263	33	189	42	117	34	79	7	32	13	45	9	26	17
Ballaghkeen,	Do.	68	38	6	38	9	25	1	16	7	15	–	5	5	8	0	5	3
Bantry,	Kilturis,	359	174	71	199	32	111	36	84	19	46	5	60	11	97	1	13	13
Shelmalier,	Do.	285	139	48	145	17	100	15	53	9	68	16	54	11	43	8	32	21
Do.	Teghanna,	974	575	120	461	67	272	65	205	28	149	60	120	29	87	17	69	11
Do.	Do.	23	14	2	9	1	7	–	6	–	6	1	6	1	4	5	1	3
Bargy,	Ambrosstown,	645	340	76	206	53	136	41	103	17	89	16	76	13	53	6	10	32
Do.	Dunnow,	528	279	53	240	43	160	34	123	13	90	21	81	13	66	11	47	30
Do.	Kilnore,	568	111	60	247	33	108	26	126	26	100	11	74	61	65	11	60	98
Do.	Mulrankin,	716	402	100	290	40	180	67	140	61	103	17	80	18	66	11	46	32
Forth,	Rathangick,	687	501	79	186	60	164	16	134	37	116	11	49	29	76	9	46	37
Do.	Moygian,	506	213	67	181	37	154	16	97	26	91	9	61	13	36	9	40	31
Do.	Rosian,	166	337	79	202	37	133	16	90	17	79	11	62	22	61	10	88	16
Do.	Lady's Island,	661	105	19	108	38	158	39	90	13	68	13	53	10	37	7	19	11
Do.	Tacumpshin,	204	140	36	108	08	186	61	104	19	83	10	63	10	53	11	49	31
	Total in Union,	9,855	5,414	1,651	4,420	716	2,869	618	2,116	360	1,626	607	1,256	353	963	186	629	443

SUMMARY.

Baronies.																		
Borough of Wexford,		2,155	1,100	434	672	160	526	99	672	72	260	79	208	61	129	50	98	35
Co. Wexford, Ballaghkeen,		68	38	6	33	0	08	4	13	7	16	–	5	5	8	2	0	3
Bantry		359	171	71	188	32	111	36	82	18	46	5	58	14	97	1	13	12
Do.		1,401	1,600	344	956	151	552	108	439	86	320	68	263	67	245	42	170	154
Bargy,		2,129	1,266	305	1,180	189	604	123	466	113	177	62	304	102	302	54	200	110
Forth, exclusive of Wexford,		2,314	1,342	346	1,078	136	723	142	564	88	420	63	362	96	265	41	167	116
Do. Shelmalier,		9,855	5,414	1,651	4,420	716	2,869	618	2,116	360	1,626	607	1,256	353	963	186	629	443

Total *Gross* Annual Value, £144,849 18s. Total *Net* Annual Value, £113,937 8s Rate of Difference, £27 15s. 2½d per cent.

Arthur Neville & Son, Valuators of the Union 8th January, 1842

Note made on the 19th September, 1842.—I beg to say that there is no alteration whatever as yet made in the Valuation of property liable to Poor Rates, nor in the number of Tenements valued for Poor Rates, in the Wexford Union. French Furlong, Clerk of the Union

Observations of the Assistant Commissioner.

In this Union the Valuators report that the Valuation is not more than five or six per cent. below the reasonable letting value.

8th January, 1843 Ralph M. Stephenson

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No. VII.

Unions in Ireland, with the Extent of each—the Number of Rateable Tenements,—and Annual Value.

Unions.	Counties in which the Townlands of each Union are situated.	Estimated extent in Imperial Acres.	Rateable Tenements. Total Number.	Under £5 Value.	At £5 and upwards.	At £50 and upwards.	Net Annual Value. £ s. d.	Gross Annual Value. £ s. d.	Rate of difference per cent. between Net & Gross Value £ s. d.
[illegible],	Queen's County,	113,400	6,125	3,453	2,672	267	72,818 2 8	95,527 5 7½	31 3 9
[illegible],	Antrim,	116,342	9,303	5,186	4,117	346	100,593 0 0	116,944 0 0	16 5 1
[illegible],	Louth and Meath,	95,039	8,996	1,408	2,890	421	92,301 16 0½	106,040 2 3½	15 15 0
[illegible],	Armagh and Tyrone,	154,281	18,642	8,295	10,047	810	175,460 6 0	212,839 0 1½	21 8 0¾
[illegible],	Roscommon and Westmeath,	199,109	10,805	5,710	5,095	365	110,113 10 0	146,818 0 0	33 5 9
[illegible],	Kildare and Queen's County,	161,378	8,159	4,686	3,473	466	99,500 0 0	126,859 0 0	27 5 10¾
[illegible]borough,	Cavan and Meath,	83,021	6,474	3,153	3,321	74	52,029 0 0	63,631 9 3	22 7 11
[illegible],	Mayo and Sligo,	507,154	23,919	20,031	3,888	166	96,221 0 0	135,794 0 0	41 2 6½
[illegible]nasloe,	Galway and Roscommon,	126,944	15,841	9,681	6,160	486	155,587 10 0	180,781 19 3¼	16 3 10¼
[illegible]lkrube,	Galway and Mayo,	190,635	13,305	10,073	3,232	197	82,805 12 0	100,522 9 8	21 7 11
[illegible]rcastle,	Antrim,	102,530	3,571	938	2,633	50	39,054 5 0	47,396 11 9	21 7 2½
[illegible]rmona,	Antrim,	161,526	11,500	5,691	5,809	124	94,403 0 0	–	–
[illegible]mmoney,	Antrim and Londonderry,	127,057	7,908	3,373	4,535	90	73,017 18 0	91,775 9 3½	25 13 9
[illegible]channon,	Donegal, Fermanagh, and Leitrim,	137,024	6,961	4,008	2,953	39	51,455 12 5	64,488 12 0	25 7 6½
[illegible]rthery,	Dublin,	76,988	4,448	2,543	1,905	429	91,713 1 3	102,868 19 9¾	12 3 3¼
[illegible]ngha,	Carlow, Dublin, Kildare, & Wicklow	143,935	5,997	2,808	3,189	414	92,577 9 4	102,279 3 7	10 9 7
[illegible]ndridge,	Armagh and Down,	124,806	16,387	9,756	6,631	181	121,832 15 0	146,199 11 0	20 0 0
[illegible]ndon,	Cork,	143,460	7,504	2,615	4,889	521	136,068 18 0	155,274 5 0	14 3 3¾
[illegible]rry,	Cork,	137,256	6,131	3,500	2,535	63	71,682 18 5	–	–
[illegible]lst,	Antrim and Down,	47,702	18,454	8,115	10,339	1,008	259,300 19 8	319,804 10 9	23 8 8
[illegible]ve,	Mayo, Roscommon, and Sligo,	181,293	11,335	6,440	4,895	197	81,262 6 0	98,079 6 5	20 13 10½
[illegible]nrivven,	Kerry,	146,296	5,025	3,359	1,666	13	27,699 10 0	35,813 18 9	29 5 10½
[illegible]lin,	Kilkenny and Tipperary,	106,833	5,770	2,841	2,929	361	84,915 7 9½	107,833 5 0	26 19 8¼
[illegible]rlow,	Carlow, Kildare, and Queen's Co.	179,709	10,005	5,007	5,858	326	173,930 1 0	216,778 18 1	24 12 8½
[illegible]nfermacross,	Monaghan,	60,459	6,235	3,203	3,032	60	46,257 0 0	54,869 17 0	18 12 3½
[illegible]rick-on-Shan[illegible],	Leitrim and Roscommon,	132,516	10,353	6,647	3,688	114	61,450 2 4	74,817 4 6½	21 15 0½
[illegible]rick-on-Suir,	Kilkenny, Tipperary, and Waterford,	105,543	5,622	2,907	2,715	369	90,015 15 8	122,166 3 5	35 14 4
[illegible]lal,	Tipperary,	141,360	10,091	5,606	4,485	556	129,456 16 0	167,695 14 8	29 10 9
[illegible]nlebar,	Mayo,	143,477	10,278	7,864	2,414	84	50,997 15 2½	58,476 13 8½	14 13 8½
[illegible]nlebayney,	Armagh and Monaghan,	93,504	11,347	6,705	4,642	40	65,628 17 8	78,008 18 7½	18 17 7
[illegible]nkeberg,	Tyrone,	91,758	2,420	873	1,547	23	21,814 16 6	28,169 15 4	29 2 7¾
[illegible]nmore,	Galway, Mayo, and Roscommon,	239,565	16,514	11,192	5,322	232	114,349 19 6	135,877 16 7½	18 18 0½
[illegible]nan,	Cavan,	178,723	12,225	3,943	8,282	194	124,737 6 6	168,993 4 5	35 9 7¾
[illegible]lbridge,	Dublin, Kildare, and Meath,	85,400	3,669	1,408	2,261	623	131,857 4 4	148,065 9 7	10 14 7
[illegible]llim,	Galway,	191,426	6,213	5,286	927	20	20,842 12 0	30,221 2 0	44 19 11
[illegible]rpheny,	Limerick and Tipperary,	73,113	3,077	5,413	2,664	178	60,993 6 5	83,938 18 8½	37 10 8¾
[illegible]ghera,	Monaghan and Tyrone,	101,203	6,068	2,520	3,548	64	42,503 4 0	–	–
[illegible]ne,	Fermanagh and Monaghan,	71,566	6,348	2,837	3,511	83	55,298 15 5	65,216 14 1	19 14 10¼
[illegible]mmel,	Tipperary and Waterford,	89,958	5,327	2,488	2,839	422	89,200 6 4½	110,378 6 9	23 14 10
[illegible]lerraine,	Antrim and Londonderry,	112,176	6,518	2,349	4,169	176	77,030 0 0	100,522 9 2½	30 9 11
[illegible]lestown,	Tyrone,	96,730	7,513	3,861	3,652	57	57,015 7 8	75,849 14 8	33 0 3
[illegible]ttlehill,	Cavan and Monaghan,	104,986	8,427	2,225	6,202	95	81,904 10 0	107,796 10 7	31 12 3
[illegible]rk,	Cork,	142,688	26,351	13,950	12,401	1,883	378,891 11 10½	486,247 6 6	28 6 8
[illegible]negal,	Donegal,	156,890	5,419	3,245	2,174	29	32,085 10 0	45,315 2 6	41 4 7¾
[illegible]wnpatrick,	Down,	147,367	16,950	9,391	7,559	449	167,490 0 0	199,484 9 0	19 2 0½
[illegible]ngheda,	Louth and Meath,	101,042	7,801	3,928	3,873	565	128,214 4 10¾	149,048 19 10	18 4 9¾
[illegible]blin, North,	Dublin,	36,917	13,954	3,468	10,491	2,240	399,071 13 11	505,318 7 9	26 12 5½
[illegible]blin, South,	Dublin,	44,474	19,173	4,197	14,976	3,213	561,587 12 1	722,836 12 0	28 14 4
[illegible]ndalk,	Armagh, Louth, and Monaghan,	104,372	8,013	3,789	4,224	355	87,249 3 8	104,693 19 0	19 19 11¾
[illegible]nfanaghy,	Donegal,	128,220	–	–	–	–	–	–	–
[illegible]ngannon,	Tyrone,	102,474	10,360	4,682	5,978	99	89,816 18 11	110,071 8 1	22 11 0¼
[illegible]ngarvan,	Waterford,	163,826	6,738	3,568	3,170	459	93,719 16 0	107,618 17 1	14 8 7¼
[illegible]nmanway,	Cork,	89,802	2,253	755	1,498	178	43,157 17 8	49,271 18 2	14 8 4
[illegible]nsbaughlin,	Dublin and Meath,	109,096	2,516	856	1,660	595	117,823 17 2½	126,817 2 8½	8 1 10
[illegible]londerry,	Kildare, King's Co., and Meath,	140,396	8,294	4,075	2,219	467	98,731 7 10	116,733 4 2	18 4 7¾
[illegible]rris,	Clare,	143,339	8,270	3,494	4,776	421	132,818 8 10	154,608 0 1¾	18 11 7
[illegible]nnscorthy,	Carlow and Wexford,	192,601	11,464	6,019	5,445	348	126,153 3 4½	158,961 17 2¾	26 0 1½
[illegible]nniskillen,	Cavan, Fermanagh, and Tyrone,	231,961	10,267	4,689	5,578	159	89,267 4 5	107,120 13 0	20 0 0
[illegible]nnistymon,	Clare,	152,609	6,218	3,266	2,952	247	67,488 17 0	103,680 2 11¼	53 12 7½
[illegible]rmoy,	Cork,	198,316	13,863	8,610	5,253	649	156,758 17 7	192,028 14 0	22 9 11¾
[illegible]lway,	Galway,	217,814	11,983	7,014	4,969	257	105,154 18 4	131,597 8 6	25 2 11
[illegible]rtnes,	Donegal,	260,525	–	–	–	–	–	–	–
[illegible]rey,	Wexford,	121,585	6,422	3,050	3,372	401	94,655 7 2	117,101 13 10½	23 14 3¼
[illegible]rt,	Clare and Galway,	83,828	6,590	3,837	2,753	118	53,241 14 6½	82,253 16 7	16 17 9¼
[illegible]rtin,	Tyrone,	111,248	2,402	1,274	1,128	11	15,630 3 9	19,023 2 2	21 14 1¾
[illegible]rnard,	Cavan, Longford, and Westmeath,	136,907	6,821	2,356	4,465	271	90,040 10 0	118,254 7 8	25 15 7½
[illegible]thowen,	Donegal,	159,323	6,252	3,533	2,719	31	37,493 16 0	–	–

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Unions.	Counties in which the Townlands of each Union are situated.	Estimated extent in Imperial Acres.	Rateable Tenements. Total Number.	Under £5 Value.	At £5 and upwards	At £50 and upwards.	Net Annual Value. £ s. d.	Gross Annual Value. £ s. d.	Rate of [illegible] per [illegible] between [illegible] & [illegible] £ s. d.
68 Kenturk,	Cork and Kerry,	247,049	6,977	2,829	4,148	655	132,985 2 4	152,447 9 6	15 3 [illegible]
69 Kells,	Cavan, Meath, and Westmeath,	114,520	6,632	4,120	2,512	453	124,830 18 10	146,211 4 7½	17 11 [illegible]
70 Kenmare,	Kerry,	271,245	4,677	2,989	1,688	15	25,347 0 0	31,003 13 9	22 [illegible]
71 Kilkeel,	Down,	81,726	5,762	3,407	2,355	44	36,049 10 0	43,673 19 9	19 3 [illegible]
72 Kilkenny,	Kilkenny,	275,625	10,406	8,290	8,116	1,029	242,776 7 9	301,553 12 10	24 4 [illegible]
73 Killarney,	Kerry,	253,269	9,978	5,600	4,378	236	89,348 17 8	113,441 4 5½	36 13 [illegible]
74 Kilmallock,	Cork and Limerick,	151,179	11,404	6,755	4,649	982	176,292 15 0	217,431 2 4½	21 18 [illegible]
75 Kilrush,	Clare,	115,746	9,103	4,017	5,086	74	58,289 11 7	80,621 8 0	36 7 [illegible]
76 Kinsale,	Cork,	77,770	4,121	1,367	2,754	365	84,944 17 3½	89,891 14 11½	17 9 [illegible]
77 Larne,	Antrim,	117,733	4,770	1,700	3,070	220	67,543 10 0	84,429 3 1½	24 15 [illegible]
78 Letterkenny,	Donegal,	101,998	–	–	–	–	–	–	–
79 Limerick,	Clare and Limerick,	124,130	13,459	5,091	7,568	1,039	220,970 1 0	275,140 2 6	20 2 [illegible]
80 Lisburn,	Antrim and Down,	119,300	13,875	7,322	6,553	319	129,900 10 0	141,316 13 6	0 15 [illegible]
81 Lismore,	Waterford,	95,397	8,744	1,604	2,140	255	64,706 5 0	75,123 12 9	16 2 [illegible]
82 Lisnaskea,	Fermanagh,	98,147	4,917	1,709	3,208	72	47,521 12 4	55,941 5 8	17 14 [illegible]
83 Listowel,	Kerry,	209,261	12,064	7,682	4,382	236	95,482 8 4	123,552 0 9½	29 7 [illegible]
84 Londonderry,	Donegal and Londonderry,	139,199	6,975	2,229	4,746	409	111,913 18 11	144,456 7 6	29 1 [illegible]
85 Longford,	Longford and Roscommon,	208,625	16,067	9,288	6,77	308	135,984 16 8½	172,174 14 11½	26 12 [illegible]
86 Loughrea,	Galway,	126,095	11,004	6,518	4,486	258	94,812 11 1	110,265 8 10	16 6 [illegible]
87 Lowtherstown,	Fermanagh and Tyrone,	75,783	4,955	1,953	3,002	40	43,910 0 0	53,846 6 0	22 12 [illegible]
88 Lurgan,	Antrim, Armagh, and Down,	80,120	13,569	8,928	4,641	183	88,118 8 1	114,517 11 2	26 1 [illegible]
89 Macroom,	Cork,	194,961	4,866	1,556	3,310	460	94,941 3 8	–	–
90 Magherafelt,	Londonderry,	155,847	11,219	5,873	5,346	50	75,317 15 6	92,572 16 2	22 18 [illegible]
91 Mallow,	Cork,	151,050	9,805	3,147	3,658	779	143,019 7 10	169,658 3 8	12 6 [illegible]
92 Manor Hamilton,	Leitrim,	157,159	7,371	4,010	3,361	35	43,324 15 3½	53,350 4 4	23 2 [illegible]
93 Midleton,	Cork,	145,683	8,685	3,698	4,987	765	163,297 1 0	188,201 7 0½	13 5 [illegible]
94 Milford,	Donegal,	112,748	–	–	–	–	–	–	–
95 Mohill,	Leitrim,	187,766	11,592	7,697	3,905	50	57,210 0 0	75,986 0 0	32 16 [illegible]
96 Monaghan,	Monaghan,	112,043	10,585	3,810	6,775	125	94,855 16 0	113,036 9 10	10 3 [illegible]
97 Mountmellick,	King's Co. and Queen's Co.	220,966	12,535	8,714	3,021	270	95,933 3 7	133,419 11 0	36 1 [illegible]
98 Mullingar,	Westmeath,	251,054	11,630	6,853	4,977	330	192,378 1 6	219,265 19 8	13 19 [illegible]
99 Naas,	Kildare and Wicklow,	199,335	8,570	5,037	3,483	677	134,695 9 0	178,546 18 9	32 11 [illegible]
100 Navan,	Meath,	93,327	6,592	4,262	2,330	494	111,163 2 6½	128,261 9 1½	15 7 [illegible]
101 Nenagh,	Tipperary,	184,712	11,062	5,773	5,309	489	159,655 14 6	176,153 11 9½	29 10 [illegible]
102 Newcastle,	Limerick,	132,895	7,034	3,348	3,686	555	113,218 10 0	138,846 2 5	22 17 [illegible]
103 New Ross,	Carlow, Kilkenny, and Wexford,	136,590	9,825	3,945	5,880	347	110,187 16 0	146,565 17 0	33 0 [illegible]
104 Newry,	Armagh and Down,	137,911	18,557	10,427	8,130	179	136,432 0 0	158,971 0 0	20 3 [illegible]
105 Newtownards,	Down,	93,924	13,017	8,560	4,457	336	120,287 0 0	143,342 0 2	19 3 [illegible]
106 N. T. Limavady,	Londonderry,	150,623	4,366	1,174	3,192	151	65,553 8 10	75,935 0 2	15 16 [illegible]
107 Oldcastle,	Cavan, Meath, and Westmeath,	106,566	5,669	2,489	3,160	244	79,841 0 0	99,778 13 2	24 19 [illegible]
108 Omagh,	Tyrone,	174,303	9,164	4,604	5,010	67	75,338 10 0	97,929 13 0	30 0 [illegible]
109 Parsonstown,	King's Co., and Tipperary,	150,140	8,734	4,650	4,084	364	109,505 14 0	138,647 19 10	26 17 [illegible]
110 Rathdown,	Dublin and Wicklow,	51,154	6,251	2,651	3,600	761	164,473 14 6	196,300 11 0½	19 7 [illegible]
111 Rathdrum,	Wicklow,	207,358	8,296	4,140	4,156	767	117,813 14 10	152,473 2 8	29 12 [illegible]
112 Rathkeale,	Limerick,	108,340	7,182	2,612	4,570	649	139,246 10 0	163,637 19 10	17 10 [illegible]
113 Roscommon,	Galway and Roscommon,	176,775	13,101	9,993	3,168	291	86,661 16 2	113,814 11 1	31 6 [illegible]
114 Roscrea,	King's Co., Queen's Co., & Tipperary,	155,374	7,959	3,836	4,123	367	102,762 7 0	133,359 4 7½	28 19 [illegible]
115 Scariff,	Clare and Galway,	105,075	5,177	3,020	2,157	106	44,521 0 0	56,003 6 4½	27 18 [illegible]
116 Shillelagh,	Carlow and Wicklow,	58,577	4,484	1,775	2,709	292	67,631 15 5	84,495 1 0½	24 16 [illegible]
117 Skibbereen,	Cork,	236,398	7,080	2,551	5,329	197	97,665 0 0	107,500 0 0	9 17 [illegible]
118 Sligo,	Sligo,	254,995	17,710	9,259	9,451	305	145,940 5 0	101,546 11 6½	31 4 [illegible]
119 Strabane,	Donegal and Tyrone,	134,209	6,595	2,441	4,154	145	80,686 6 5	100,610 12 9	24 7 [illegible]
120 Stranorlar,	Donegal,	113,955	4,653	2,948	1,708	56	29,479 17 0	35,375 16 4½	16 19 [illegible]
121 Swinford,	Mayo and Sligo,	133,026	12,195	8,949	3,246	50	57,561 15 0	72,316 14 0½	25 12 [illegible]
122 Thurles,	Tipperary,	125,139	10,371	5,670	4,701	340	110,473 6 0	150,650 11 6½	36 7 4
123 Tipperary,	Limerick and Tipperary,	185,561	8,999	4,434	4,565	650	148,188 16 1	204,260 12 9	37 17 [illegible]
124 Tralee,	Kerry,	350,722	14,129	8,655	5,474	317	113,568 0 8	149,010 1 11½	31 3 [illegible]
125 Trim,	Kildare and Meath,	113,529	8,541	3,543	1,998	489	105,351 6 10	120,355 12 6½	14 4 10
126 Tuam,	Galway,	135,233	10,448	7,074	3,374	287	86,266 0 5½	105,403 14 10½	22 3 [illegible]
127 Tullamore,	King's Co. and Westmeath,	157,965	9,757	6,166	3,591	255	87,818 8 0	107,905 10 0	22 17 [illegible]
128 Waterford,	Kilkenny and Waterford,	146,467	10,102	3,890	6,212	932	200,604 17 6	251,697 4 0½	25 9 [illegible]
129 Westport,	Mayo,	341,117	13,122	11,791	1,331	30	39,155 12 0	48,443 15 6	23 14 5
130 Wexford,	Wexford,	111,200	9,835	5,415	4,420	443	113,097 8 0	144,549 15 0	27 16 [illegible]
Totals for 126 Unions,		. . .	1,159,374	617,304	542,070	46,487	13,296,708 12 8½	–	–
Estimate for *four* Unions in Donegal, (viz.: Dunfanaghy, Glenties, Letterkenny, and Milford,) where the Valuations are not complete; founded on an average of the Totals for three Unions in that County, already valued, viz.:—Donegal, Inishowen, and Stranorlar,		. . .	21,764	12,968	8,796	128	132,078 4 0	–	–
Totals for Ireland,		13,914,027	1,181,138	630,272	550,866	46,565	13,428,786 10 8½	–	–

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LETTERS EXPLANATORY OF THE RATE OF DIFFERENCE BETWEEN AMOUNTS OF NET AND GROSS VALUE IN THE FOREGOING STATEMENT.

CASTLEDERG UNION.

Castlederg Workhouse, 31st January, 1842.

SIR,—In reply to your letter of the 27th instant, I have to state that after a careful examination of the Rate Books I find them correctly added up; and by way of explanation, I herewith forward two copies of the following Electoral Divisions, viz.:—

DRUMQUIN WEST ELECTORAL DIVISION—for example,

	£	s.	d.
Net Annual Value,	950	5	0
Landlords' Rate, estimated at 6*d.* per £	23	15	1½
Tenants' do. do. „ do. „ £	23	15	1½
Tenants' Taxes, and County Cess, &c. &c.	155	4	11
Tenants' Repairs and Insurance,	163	10	0
Making in all a Gross Annual Value of	£1,316	10	2

Making 28⅓ per cent. on the Net Annual Value.

KILLETER ELECTORAL DIVISION.

	£	s.	d.
Net Annual Value,	1,274	0	0
Landlords' Rate, estimated at 6*d.* per £	31	17	0
Tenants' do. do. „ do. „ £	31	17	0
Tenants' Taxes and County Cess, &c. &c.	204	3	5½
Tenants' yearly Repairs and Insurance,	215	14	0
Gross Annual Value,	£1,757	11	5½

Making nearly 38 per cent. on the Net Annual Value.

The other Divisions varying in the per centage according to the Public Taxes, &c., &c.

I have further to state that the Items, 'Tenants' Taxes,' and 'County Cess,' were taken from the County Cess Collectors' Books, and the Items 'Tenants' Repairs and Insurance,' were taken from the Union Valuator's Book, in January, 1841.

I remain, Sirs, your obedient Servant,

DAVID JOHNSTON,
Clerk to the Guardians.

To The Poor Law Commissioners, Dublin.

COLERAINE UNION.

Coleraine, 2nd February, 1842.

SIR,—In reference to the Poor Law Commissioners' letter of the 27th ult., I beg leave to state, that having carefully examined the Valuation of the Coleraine Union, I found in one Division £600 too much returned in the gross amount of that Division, and in another a like error of £260 16*s.* 6*d.*

These errors existed only in the Abstract of the Valuation of the Union, and the Valuators say that they arose from inadvertence in the persons whom they employed to copy for them.

The Valuation of the Union now stands thus:—

Net.	Gross.
£78,036 10*s.*	£101,740 18*s.* 7½*d.*

The difference between these sums is about 30⅜ per cent. on the Net Value

The usual per centage for Repairs, Taxes, and other Public Charges, on Tenements within the Union, when the Tenement comprises House and Land, is 27½; and the per centage for Repairs, &c., on Houses in town is two-fifths of the Net Value, or 40 per cent.

In the Coleraine Union are the following Divisions which have high per centage for the above items:—

	Net Value.	Gross.	Per Centage.
Coleraine,	£13,246	£17,700 19 6	33⅝
Bushmills,	4,836½	6,256 0 9	29⅓
Garvagh,	3,959½	5,230 0 0	32⅓
Portstewart,	5,845¼	7,763 11 5	32⅞
Portrush,	6,161¼	8,720 14 7½	41 1/24

In the Portrush Division, there is, besides the Fisheries, a Harbour, the Net Annual Value of which is stated at £500, and the Gross Value at £1,250, the per centage being at the rate of £150.

A question may arise as to why the Bushmills Division, which comprises within it the Town of Bushmills, has a lower per centage for Repairs, &c. than Garvagh Division, which comprises within it the Town of Garvagh, as each of these Divisions returns two Guardians; this I account for, by observing that the average Arcable Value of the Bushmills Division is 18*s.* while that of Garvagh is only 13*s.*, and that the higher the Value of the Land in any Division (while the Value of the Houses remains the same) the lower will be the per centage for Repairs, &c.—and the contrary.

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Thus, suppose that the Valuation of Houses detached from Land in each of two Divisions is £1000, and that the Valuation of Land in one of these Divisions is £4000, and in the other £2000; the per centage for Repairs will be the lower in that Division which has in it Land to the Valne of £4000, for the per centage on the £1000 is 40, and on the £4000 and £2000 respectively 27½. Therefore we have 1000 × 4000 × 400 × 1100 and 1000 × 2000 × 400 × 550 or 6500 and 3950 for the Gross Values.

In the former of these 5000 gives for Repairs, &c., 1500 or three-tenths of the Net Value, and in the latter 3000 gives for the same 950 or nineteen-sixtieths of the Net Valne.

The per centage in the former being 30, and in the latter 31⅔.

The Town of Portstewart has also a high per centage for Repairs, &c., because that Houses, which are so often untenanted, require to have a larger sum (in proportion to their Letting Valne) laid out on them to keep them in tenantable repair, than Houses which are seldom untenanted.

The same thing applies to Portrush.

I have the honor to be, Sir, your very obedient Servant,

EDWARD FLEMING,
Clerk of the Union.

Arthur Moore, Esq.

COOTEHILL UNION.

Office of Poor Law Guardians, Cootehill,
2nd February, 1842.

SIR,—In reply to your note of the 27th ultimo, I beg to submit the following statement relating to the difference between the Total Gross and Net Valne of the Tenements in Cootehill Union.

From my local knowledge of the Union, I do respectfully say that the Valuator was fully justified in making so great an allowance as 31⅔ per cent. for the Annual Repairs, Taxes, &c., for the following reason, viz.:—

The Annual County Cess on 103,000 Statute Acres, (exclusive of Waste and Water), at (the average) 2*s.* 2*d.*, per	£10,779	6	10
The Annual Repairs, &c., of 8,500 Houses (exclusive of Office Houses), about the average of 27*s.* 6*d.* per	11,700	0	0
Rate at 10*d.* in the Pound on £81,904 10*s.* (Total Net Value),	3,412	13	9
Difference between Gross and Net Value,	£25,892	0	7

The County Cess is considered exceedingly heavy in both Counties, Cavan and Monaghan.

I have the honor to be, &c.,

SAMUEL CORNELIUS,
Clerk of the Union.

To Arthur Moore, Esq.
Poor Law Commission Office.

SOUTH DUBLIN UNION.

Office of Poor Law Guardians,
28th January, 1842.

GENTLEMEN,—In reply to your communication of the 27th inst., I beg to observe, that I have no reason to doubt the accuracy of the Tots of the Total Gross and Net Value of Tenements in the South Dublin Union, and that I cannot account for making so great an allowance as 31⅔ per cent. for Annual Repairs, &c.; but I would observe, that the allowance should be much greater were all the columns properly filled; and, looking at the Rural Valuation Books, it would appear (from the absence of any scale whatever beyond the column of "Tenants' Rates,") that the charges were computed, not according to any scale, but from the sums found to have been paid in a year on each parcel of Property.

I have the honor to be, &c.,

WILLIAM KENNEDY,
Clerk of the Union.

To The Poor Law Commissioners.

NORTH DUBLIN UNION.

Office of Guardians, North Dublin Union,
3rd February, 1842.

SIR,—With reference to your memorandum of the 27th ultimo, on the subject of the difference between the Total Amounts of the Gross and Net Value of the Union, I beg to state that the Books have been examined according to your request, and the additions of the Entries found correct; and as to my explaining the Valuator's reason for making so great an allowance as 26⅔ per cent. for the Annual Repairs, Taxes, &c.; I can only state that I am pretty certain, from inquiry which I have made since I received your memorandum, that 30 per cent. would be nearer the truth. The Taxes, and other public charges in the City,

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amount, I believe, to nearly 25 per cent. The estimated allowance for Repairs and Insurance, entered in the Rate, is 12½ per cent. In the Rural Divisions of the Union, the Gross Value, of course, bears a much less proportion to the Net Value than in the City; the allowance made by the Valuator is, on the average, about 15½ per cent. In the City the allowance made by him is about 31 per cent. In the 26⅔ per cent. you are aware, of course, that both are mixed up.

I am, Sir, yours, &c.

J. H. Crean,

Arthur Moore, Esq.,
Poor Law Commission Office.

Clerk of the Union.

ENNISTYMON UNION.

6th February, 1842.

Sir,—In reply to the Commissioners' Letter dated 27th January last, respecting the reason why the difference between the Total Gross and Net Value, should be more than 53 per cent.

I have, as directed, carefully examined the entries, and found them to be correct;—and the best reason I can assign for this difference, is, that the several Tenements within this Union are situated so, that it requires more to keep them in repair, than almost the Tenements in any other Union in the County, from its contiguity to the sea on all sides, which subjects them to the effects of storms and inclement seasons, and also that the land in almost all parts of this Union is so miserably poor that it requires a great deal more money and pains to keep it in its present state of value, than other lands which are differently circumstanced, besides that from the great quantity of Public Works always in this Union and County, the Taxes and other Public Charges are very high.

I have the honor to be, &c.

Michael M'Donough,

To Wm. H. T. Hawley, Esq. &c.

Clerk of the Union.

GRANARD UNION.

Office of Poor Law Guardians, Granard,
2nd February, 1842.

Gentlemen,—In reply to your communication of the 27th January, requiring the reason for making so great an allowance as 27$\frac{7}{10}$ per cent. for Repairs, Taxes, and other Public Charges on Tenements within the Union.

For your information I beg to state that I have checked the addition of all the Schedules, and found many of them incorrect, yet on the whole the difference is very small. They are as follow, viz.:—

	Net Value. £	s.	d.		Gross Value £	s.	d.
Per Schedule, - -	89,676	7	0	—	114,549	5	11
By my addition, -	89,646	11	0	—	114,897	3	8

I have also consulted the Valuator, who states that unless under peculiar circumstances, the Public Cess or County Rate in many parts of the Union amounts to more than 2*s.* 6*d.* in the Pound on the Net Annual Value, that the allowance for Repairs and Insurance is, unless under peculiar circumstances, about 5*s.* in the Pound on the Net Annual Value, and that the assumed Rate for Poor Rate is 10*d.* in the Pound on the Net Annual Value, making in all the sum of 8*s.* 4*d.*, on the Net Annual Value, which would be 41⅔ per cent. more than the Net Annual Value. But from the peculiar circumstances alluded to, such as Mountain and Boggy land, where the Cess and Charges are much less than on the good land, it reduces the whole to 27$\frac{7}{10}$ per cent.

I have the honor to be, &c.

Bernard McManus,

To The Poor Law Commissioners.

Clerk of the Union.

KILLARNEY UNION.

Newcastle, Ballyporeen, 1st February, 1842.

Sir,—I received a communication this day from the Clerk to the Killarney Poor Law Guardians, to learn why so great a difference as 27 per cent. existed between the Net and Gross Valuation of that Union. As Valuator of that Union, as also the Union of Listowel, in the County Kerry, I beg leave (although, perhaps, not in order), to offer you a few observations.

I will take in the Killarney Union the three principal Columns causing this difference,—"Tenants' Taxes and other Public Charges,"—"Tenants' Repairs and Insurance,"—and "Tenants' other Expenses," in the above Union. Under these heads, I find the 1st stated is about 10 per cent. on the Net Value; the 2nd, about 7 per cent.; and the 3rd, about 8 per cent.

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difference. Of course no explanation is necessary on the Columns—"Landlords' and Tenants' Rates," being a calculation of *5d.* in the Pound on the Net Value. Before I proceed I must premise by stating, the poorer a County or District is, the greater will be the *difference between the Net and the Gross Value;* as an illustration I would take the County Kerry, for County Charges. By the Ordnance Survey, the County Kerry is of greater extent than the County Tipperary; the Rental or Value of Kerry, at the highest, does not exceed £400,000. Tipperary, at least, is treble that. Then it is clear that County Rates on £400,000 must be greater than on that which yields £1,200,000: at least so have I, (*being also Valuator of the Cashel Union,*) *found them.* In many *recent* lettings in the Killarney Union I have found the Rent £20 per year, the County Rates £30 per year, on coarse mountainous Farms. But practically speaking, let me take up any of the Electoral Divisions in the Killarney Union, say *Killaha**, where the Contents are 36,531A., 3R., 10½P., the Net Value £4,272 5*s.*, being at the rate of about 2*s.* 3*d.* per acre. In this Electoral Division, there are about 403 Houses,—(those under Mr. Herbert, of a very good description with excellent Out-Offices), and I find for Repairs and Insurance I only allow £264 8*s.* 3*d.*, being at the rate of about 13*s.* to each; and yet these houses in mountainous districts are very comfortable, and I consider I was *low* in the estimate I made for these Repairs and Insurances. I will now go to the last of the Items forming the Gross Value, that is, "*Tenants' other Expenses.*" This item in the Killarney Union is full 8 per cent. on the Net Value, and no wonder it should, when I often valued over 500 acres of ground to £20, where the keeping up of it, in its actual state, for Sewerage, Drainage, Fencing, Embanking, &c., would, at a moderate calculation, cost from £6 to £7. I often valued in the Cashel Union, 20 acres of land to £70, and "*the other Expenses*" on this compact little spot, to about £1 per year, whilst on £20 for the same purpose I laid £7 in Kerry, making a difference on this item alone in such a case of nearly 25 per cent. I also found that on this £20, as already stated, as much should be allowed for Repairs and Insurance, as on the Occupier where the land was good and valued at £70 for 20 acres. I am sure so far as County Charges are concerned, I need give no other explanation, as it is self-evident a poor County, of little value and great extent, must be mulcted in a higher sum than a rich County of treble its value and resources. In the Union of Listowel, from the same cause, I find the difference between the Net and Gross Value to be over 29 per cent. Any other information in my power, if required, I will feel great pleasure in communicating to the Poor-Law Commissioners. It would be impossible for the Clerk, or the Guardians of the Killarney Union to answer these questions; so, for fear of any misconception, I take the liberty of writing to you, at the same time also giving the Clerk to the Killarney Guardians the desired information. As I live at least 80 miles from Killarney, any commands directed to me, Newcastle, Ballyporeen, will be attended to. I have the honor to be, &c.

THOMAS O'BRIEN,
Poor Law Valuator, Killarney Union.

P.S.—Take in Killarney Union those Electoral Divisions where the land is bad,—as Kilcummin, and Knockane;—the difference between Net and Gross Value in those two Divisions is about 30 per cent. Take Molahiff Electoral Division where the land, considering Kerry, is good; the difference there is about 24¼ per cent.—even within the Union, proving what I have already stated, "That the poorer the land of a District the greater will be the difference between the Net and Gross Value." The same is also applicable to Houses in Towns or Villages that would bring but a small Rent.

* Killaha Electoral Division.—The difference between the Net and Gross Value is over 29 per cent.

LONGFORD UNION.

Office of Poor Law Guardians, Longford,
31st January, 1842.

SIR,—I received your circular of the 27th instant, calling on me to examine the Valuation Books lest a mistake might have occurred, which caused an allowance to appear of 26¾ per cent. for Taxes, Repairs, and other Charges on the Tenements within the Union; and if I found the Totals to be correct, to explain why so great an allowance has been made.

Having found, after a careful examination, that the Totals were correctly made up, and after giving much consideration to the subject, the only way I can account for so great a difference appearing between the Net and Gross Annual Value is, because the small holdings (from 10*s.* to 30*s.*) are very numerous in the Union, and generally in such bad condition that the sums stated for their Repairs and Insurance, is on an average over 50 per cent. for each.

In proportion as the value increases from 30*s.* upwards, the sum allowed for Repairs and Insurance is generally lower, but the County Cess is heavy, being upwards of 4*s.* per acre, and in addition the *year's* Poor Rate at 10*d.* per pound is added in the Gross Value.

I herewith annex a short abstract taken from a Townland in the Electoral Division of Killashee, by which it will be seen that the small holdings are valued as I have stated, and the sum charged for Repairs and Insurance on such holdings is considerably over 50 per cent.; and on reference to the Return already sent, it will be found that the number of Tenements under £5 exceed by one-half the entire number in the Union.

I have the honor to be, &c.

EDWARD ROONEY,
Clerk of Longford Union.

To A. Moore, Esq.

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An Abstract from the Valuation of the Townlands of Cloonadara, in the Electoral Division of Killasbee, showing 7 Tenements under 30*s.*; 7 from 30*s.* to £12; and 7 from £19 to £50; with the Repairs and Insurance and other Taxes, (including Poor Rate) of each.

No. in Rate Book.	Net Value.			Repairs and Insurance.			Rates and other Charges.		
	£	s.	d.	£	s.	d.	£	s.	d.
40	0	16	0	0	14	0	0	0	8
69	1	0	0	0	15	0	0	0	10
70	1	0	0	0	12	6	0	0	10
47	0	15	0	0	10	0	0	0	7
48	0	15	0	0	10	0	0	0	7
57	0	10	0	0	6	0	0	0	5
53	0	18	0	0	11	0	0	0	9
	5	14	0	3	18	6	0	4	8
49	3	0	0	1	10	0	0	3	3
46	4	0	0	1	15	0	0	3	10
51	3	10	0	1	10	0	0	3	5
55	6	10	0	1	15	0	0	8	5
36	7	0	0	1	10	0	0	8	1
58	11	6	7	1	5	0	0	19	5
43	12	0	0	1	1	0	2	2	0
	47	6	7	10	6	0	4	8	5
1	19	12	0	1	3	0	3	12	4
2	19	12	0	1	3	0	3	12	4
6	20	0	0	3	0	0	0	16	10
32	27	12	6	3	17	6	4	8	0
29	49	8	0	1	6	6	8	6	11
30	49	8	0	1	6	6	8	6	11
11	40	0	0	5	0	0	1	13	10
	225	12	6	16	16	6	30	17	2

LISBURN UNION.

2nd February, 1842.

Sir,—On receipt of your Circular of 27th ult., respecting the allowance made by the Valuator on the Tenements in this Union for Repairs, Taxes, and other Public Charges, I immediately wrote to Mr. M'Arthur, our Valuator, on the subject, and I now enclose his reply. On referring to the Rate Books, I observe that the only column filled up by him (except the Landlord's Rate and Tenant's Rate) is the one headed, "Tenants' Taxes, and other Public Charges," in which he seems to have put 5 per cent. on the Value. This, with the two Rates, amount to about 8¾ or 9 per cent.

I am, Sir, your obedient humble Servant,

James Ward,

Clerk of the Union.

To A. Moore, Esq.

Randalstown, 31st January, 1842.

Dear Sir,—In reply to your letter of the 27th instant, I beg to state that an accurate return for Repairs, Insurance, &c., was neither contemplated nor pretended to be made in the Valuation, nor did the allowed time for finishing the work admit of a thought being spent on that object, farther than a filling up to a certain extent, what seemed to be a matter of form. The 8 per cent., on Tenements, or whatever per centage the Books may show, is only representing not a real amount, but put in to comply with the form, so far as could, under the circumstances, be attended to.

As to Mr. Mussenden's Bogs, I certainly altered them, but in which of the Books I don't recollect, for the limited time allowed by the Guardians, and the Books being one set carried from me at one time and another left, I had sometimes to alter in one set and sometimes in the other, causing interminable confusion, which will prevent our work being ever satisfactory, if a different system be not adopted. The same remarks apply to Mr. Calla's case of Cargycroy, and you will please inform the Board, that from these considerations I wrote the letters I did to them; and when my suggestions are not attended to, I will of course, not be accountable for any consequences resulting therefrom.

Your's truly, I. M'Arthur.

Mr. James Ward.

MOUNTMELICK UNION.

Mountmelick, 16th February, 1842.

Sir,—In pursuance of your communication, calling on me to examine the Rate Books of the Union, in consequence of the great allowance made for the Annual Repairs, Taxes, and other Public Charges on Tenements within the Union, I beg to state, for the information of the Poor Law Commissioners, that I have complied with your directions by adding up

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the several Entries in every Rate Book in the Union, and I find the Total amount of the Gross Annual Value *differs* from the account transmitted to the Office. The amended account stands thus:—

Total Gross Annual Value, - - - - - -	£133,419 11*s.* 0*d.*
Net Annual Value, - -	95,933 3*s.* 7*d.*

I am not prepared at present to state precisely why so great an allowance has been made, but, I presume, a low Valuation must contribute to it.

A great portion of the Lands of the Union consists of Mountain and Bog, which are of very little value, but still are liable to all the Taxes as set forth in the Schedule of Valuation.

I have also discovered, that in numerous instances the charges to which small Tenements are subject, equal, if not exceed, the Net Annual Value.

With respect to the items under the heads of Taxes, Repairs, and Insurance, I cannot take upon myself to state the principle by which the Valuator was governed in performing this part of his duty; but it appears to me that those Entries have been made, in many instances, more with a view of (what is sometimes erroneously considered) complying with the Law, than with a strict regard to correctness.

Which is submitted by yours, &c.

GEORGE SMYTH,
Clerk of the Union.

To Arthur Moore, Esq.

TULLAMORE UNION.

Office of Poor Law Guardians, Tullamore,
28th January, 1842.

GENTLEMEN,—In reply to your communication of the 27th Inst. regarding the difference between the Total Gross and Net Annual Value of the Tenements in Tullamore Union, and directing me to explain the reason of so great an allowance as 22¾ per cent. for the Annual Repairs, Taxes, and other Public Charges, being made by the Valuators,—I beg to say that as none of the Columns are totted in the Valuators' Schedules, except the Net and Gross, and these incorrectly, I cannot accurately account for the difference between the Gross and Net Value.

In making out the Return I remarked the Tenants' Taxes to be very heavy, and I spoke to the Cess Collector on the subject, to learn if the Valuators were correct, and I find they were very much so in that item. To illustrate this question I copy three Tenements valued in Tullamore Division, which I enclose herewith, and which may more clearly account for the difference.*

I beg to remark further, that the Cess in the King's County is very heavy—I suppose it is about 3*s.* 4*d.* an acre on all Lands. That valued at 5*s.* is charged the same as Land £3 an acre.

I have the honor to be, &c.

THOMAS RYAN,
Clerk, Tullamore Union.

To The Poor Law Commissioners.

* This is an Extract from the Valuation, showing the items forming in three cases the difference between the Gross and Net Value, but not accounting for it.

WEXFORD UNION.

Valuator's Office, 14, York-street,
30th January, 1842.

SIR,—In reply to a communication received from the Poor Law Commissioners' Office, dated the 27th instant, requiring to know why so great a difference as 27 per cent. exists between the Gross and Net Valuation of the Wexford Union, we beg to state in explanation, that the County Cess on the Baronies, comprised within the above Union, amounts to 3*s.* 6*d.* per acre on the average, which is considerably higher than what is usual in other places, and that this Tax amounts to £13,000 per annum, on the Union.

Also, that the Insurance and Repairs of the Town of Wexford, containing 2,200 houses, amount to £4,400, and that the Rate is assumed to be 10*d.* to the pound on the Net Value, and amounts to £4,712.

The above three sums added together, make £22,112 which leaves £9,326 for the Repairs and Insurance on the remainder of the Union.

In conclusion, we would beg to remark, that we assume the same Rate as to the sum allowed for Repairs and Insurance, in this as in the other Unions we valued, and that the reason why the relative proportion between the Net and Gross Value is greater, is from the County Cess being fully 1*s.* higher than in other Unions, and the large sum the Insurance, &c. on the Town of Wexford amounts to.

We remain, Sir, your very obedient Servants,

NEVILLE and SON.

Arthur Moore, Esq.
Poor Law Commission Office.

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